December 28, 1988

Members of the 51st Legislature:

This is the final report on funding K-12 education accreditation standards. It is presented in compliance with House Joint Resolution Number 16 of the 50th Legislature which directed this committee to "further develop the cost components of the existing and proposed accreditation standards and evaluate the state financing method for providing a basic education in the public schools." The report is based on input received from a spectrum of sources including Board of Public Education, educators, administrators, and fellow legislators.

Ray Peck, Chairman
Legislative Finance Committee

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FINAL REPORT

THE COST OF COMPLYING WITH PUBLIC SCHOOL ACCREDITATION STANDARDS AND A METHOD OF EQUITABLY FUNDING THESE COSTS

As Required By

House Joint Resolution Number 16

of the 50th Legislature

Legislative Finance Committee
Helena, Montana
December, 1988

PREFACE

This report documents the findings of the Legislative Finance Committee in its study of the cost of complying with existing and proposed accreditation standards and a method to equitably fund those costs. The study is the result of legislative concern expressed through House Joint Resolution Number Sixteen of the Fiftieth Legislature.

The Legislative Finance Committee is a twelve-member, bipartisan, joint committee of the Senate and the House of Representatives. It was created in 1975 as a permanent committee to oversee, study, and review financial matters of the state that are relevant to issues of policy and statewide importance. The committee appoints and employs the Legislative Fiscal Analyst who provides staff support for the committee. Eight of twelve members of the Legislative Finance Committee are selected from appropriation committees of the legislature.

ACKNOWLEDGEMENTS

We would like to thank the Office of Public Instruction and the Board of Public Education and the many school districts and public school organizations for their advice, consultation, and particularly for the hours of data collection in which they participated.

We are appreciative of the many comments and contributions of our fellow legislators.

A subcommittee of the Legislative Finance Committee worked on this project. The six members were Senator Pat Regan, Chairperson, Senators George McCallum and Fred Van Valkenburg, and Representatives John Mercer, Ron Miller, and Ray Peck.

INTRODUCTION

House Joint Resolution 16, passed by the 50th Legislature, required in Section 2(b) that "the Legislative Finance Committee further develop the cost components of the existing and proposed accreditation standards and evaluate the state financing method for providing a basic education in the public schools." To that end, the K-12 Education Subcommittee of the Legislative Finance Committee has spent the last year hearing 25 reports discussing the cost and financing of education. (List in Appendix B)

The Legislative Finance Committee has considered the report of its K-12 subcommittee and has made the following decisions. 1) The quantitative portions of the Board of Public Education's proposed accreditation standards, as amended and as phased in, will be used as the cost basis in the development of the equalization schedules. 2) Retirement costs will be included in the general fund and covered by the general equalization plan while comprehensive insurance, transportation, building, and debt service costs will not be included in the general equalization plan at this time. 3) A new dimension will be added to the equalization plan to allow consideration of teacher experience levels in determining the district equalization funding. 4) The current system of funding special education will be continued for the present. 5) Equalization aid distribution, other than for special education, will be based on ANB. 6) The cost of providing education will be equalized by setting the foundation at 100 percent of the scheduled cost of complying with proposed accreditation standards with retirement, and allowing districts to spend up to 25 percent over this amount with a vote. The first 10 percent of the voted 25 percent would be power equalized at $100 per ANB per mill. The

remaining 15 percent would be unequalized. 7) Those districts whose budgets exceed 125 percent of scheduled amount will be allowed four years in which to make equal reductions in their budgets to bring them within the expenditure limitation. 8) P.L. 81-874 funds will be included as resources for equalization. The committee did not make any finding in regards to what revenue sources should be used to finance the additional cost of equalization that results from implementation of this plan.

The purpose of this report is four-fold. First, the report presents a cost schedule which incorporates the committee decisions. Second, the cost of meeting the proposed accreditation standards plus retirement are estimated by district for fiscal 1986. Third, inflation-adjusted costs are estimated for fiscal years 1990, 1991, and 1992, based on the phase-in schedule proposed by the Board of Public Education. Fourth, the equalization plan for funding public education is presented.

SCHEDULE OF COSTS

The calculated schedule presented in this report is based on fiscal 1986 component costs for regular and vocational education and on full implementation of the proposed accreditation standards.

Programs required to comply with the Accreditation Standards

The cost of complying with the accreditation standards includes a portion of the expenditures from the general and retirement funds. The included expenditures are those expenditures for regular and vocational programs which are defined by the Accreditation Standards and Montana statute. As shown in Table 1, fiscal 1986 expenditures for the cost components of the general fund programs which are a part of this study are $384 million or nearly 87 percent of the total general fund

expenditures. The $58.5 million general fund expenditures shown in Table 1 excluded from this study are $13.4 million for extracurricular programs, $2.8 million for enterprise programs, $1.8 million for miscellaneous programs, and $30.9 million for special education. In addition, expenditures of $9.6 million from within the regular and vocational programs, mainly for purchase of land and buildings, construction, and major equipment, has been excluded.

Table 1
Cost of all School Programs Relating to Basic Education
Fiscal 1986

Expenditure Type	Programs Included in Cost Study	Programs Excluded from Cost Study	Total Expend. for K-12 Education	Percent Included In Cost Study
General Fund	$384,435,833	$ 58,537,021	$442,972,854	86.79
Transportation	-0-	28,935,684	28,935,684	0.00
Bus Depreciation	-0-	3,137,906	3,137,906	0.00
School Food	-0-	17,851,831	17,851,831	0.00
Tuition	-0-	1,077,793	1,077,793	0.00
Retirement	44,634,796	5,893,170	50,527,966	88.34
Miscellaneous	-0-	11,772,551	11,772,551	0.00
Comp. Insurance	1,692,300	5,675,110	7,367,410	22.97
Adult Education	-0-	1,984,725	1,984,725	0.00
Debt Svc. and Building	-0-	64,913,456	64,913,456	0.00
All Other	-0-	45,406,129	45,406,129	0.00
Total	$430,762,929	$245,185,376	$675,948,305	63.73

The cost of retirement benefits for personnel included in this study are $44.6 million, or 88 percent of the total retirement fund. Retirement expenditures of $5.9 million have been excluded from consideration as a cost component of this study. These benefits were paid for personnel in special education, extracurricular programs, and food service programs which are not a part of the basic education as defined by this study. The expenditures from the comprehensive insurance fund are $1.7 million for worker's compensation for regular and vocational programs.

Comprehensive insurance fund expenditures of $5.7 million for other insurance have been excluded.

Component Costs of Complying with Accreditation Standards

The components of education which would be required by either the standards or statute under both the current and the proposed standards are listed in Table 2.

Table 2
Calculated Cost of Each Educational Component for Current and Proposed Standards - Fiscal 1986
(Millions)

Component	Current Std.	Proposed Std.	Difference	% Difference
Superintendents	$ 6.151	$ 5.912	$(0.239)	(3.89)
Dist. and Business Admin.	4.401	4.419	0.018	0.41
Principals	12.179	16.997	4.818	39.56
Teachers	168.095	175.766	7.671	4.56
Aides	0.000	3.573	3.573	---
Counselors	4.261	10.705	6.444	151.23
Librarians	5.503	8.953	3.450	62.69
Secretaries	6.849	9.186	2.337	34.12
Temporary Salaries	3.211	3.312	0.101	3.15
Benefits	48.829	55.359	6.530	13.37
Library Materials	1.658	2.804	1.146	69.12
Books and Supplies	16.888	16.888	0.00	0.00
Plant Costs	61.353	61.353	0.00	0.00
Other Gen. Fund Costs	10.798	10.798	0.00	0.00
State Totals	$350.176	$386.025	$35.849	10.24

The first column of numbers contains the calculated cost of complying with the current accreditation standards for each component. The calculated cost of each component under the proposed standards is listed in the second column. The third column contains the differences in millions of dollars, by component, between the current and the proposed

standards and the fourth column shows the percentage changes in costs between the current and the proposed standards.

Table 3 shows the actual FTE administrators and certified employees compared to the FTE calculated for the current and the proposed standards.

Table 3
Comparison of Actual FTE with FTE Required Under Current and Proposed Standards - Fiscal 1986

	FTE			FTE Comparison		
Employees	Actual	Current Standards	Proposed Standards	Actual to Current	Actual to Proposed	Current to Proposed
Superintendents	155.3	151.5	142.0	(3.8)	(13.3)	(9.5)
Principals	459.6	335.0	474.0	(124.6)	14.4	139.0
Teachers	8,654.0*	7,547.5	7,895.5	(1,106.5)	(758.5)	348.0
Counselors	318.7	157.2	419.0	(161.5)	100.3	261.8
Librarians	325.2	237.3	398.9	(87.9)	73.7	161.6

*Estimated regular FTE teachers.

As can be seen in the fourth column of the table, the number of personnel required by the current standards is less than the actual numbers in all categories. For example, there were 3.8 more FTE superintendents and 1,106.5 FTE more teachers than were required by the current standards in fiscal 1986.

Actual personnel are compared in column 5 of Table 3 to the personnel necessary to comply with the proposed standards. For example, 100.3 FTE more counselors and 758.5 fewer FTE teachers will be required by the proposed standards than actually employed.

The personnel requirements for complying with the current standards are compared to the personnel requirements of complying with the proposed standards in the last column of Table 3. As can be seen in this column,

the proposed standards require more personnel in all categories except superintendents. For example, the proposed standards require 261.8 FTE more counselors than do the current standards.

Table 4 compares the actual cost of library materials, books and supplies, plant costs, and other general fund costs to those which are calculated under both the current and proposed standards. As can be seen in the table, the calculated costs for all but library materials are the same for both the current and proposed standards.

Table 4
Comparison of Actual Costs for Library Materials, Books and Supplies, Plant Costs and Other General Fund Costs with Costs Calculated to Comply with Current and Proposed Standards - Fiscal 1986
(Millions)

Category	Actual	Current Standards	% Change Actual/Curr.	Proposed Standards	% Change Curr/Prop	% Change Actual/Prop
Library Materials	3.151	1.658	(47.38)	2.804	69.12	(11.01)
Books & Supplies	19.321	16.888	(12.59)	16.888	0.00	(12.59)
Plant Costs	63.510	61.353	(3.40)	61.353	0.00	(3.40)
Other G.F. Costs	15.879	10.798	(32.00)	10.798	0.00	(32.00)

For library materials the calculation of costs for the proposed standards would result in costs 69 percent higher than would the calculation of costs for the current standards. The calculated costs of the proposed standards for library materials would be 11 percent less than the amount actually spent in fiscal 1986.

The Funding Schedule

The costs of complying with the proposed standards were calculated for each district, using elementary and high school teacher salaries equal to 70 percent of the statewide average. Those calculated costs were then divided by the fiscal 1986 average number belonging (ANB) to determine

the calculated cost per ANB for each district. The resulting amount per ANB would have been necessary for fiscal 1986 if all districts had 65 percent or more of their teachers with three years or less experience.

The calculated costs per ANB were graphed and a curve was fitted mathematically to determine a schedule of payments per ANB. These amounts were then put into schedule format as shown in Table 5. A base amount is added to a specified amount per ANB to calculate the total funding for each district.

Table 5
Schedules for Determining Funding
(FY86 Full Implementation of Standards)

ANB	Base Amount		Additional Amount Per ANB Multiplied by ANB
		Elementary	
1-15	$ 31,025	+	$ 132 per ANB
16-22	33,000	+	3,960 for each ANB over 15
23-40	60,000	+	777 for each ANB over 22
41-60	74,000	+	3,205 for each ANB over 40
61-88	138,000	+	4,433 for each ANB over 60
89-200	265,000	+	972 for each ANB over 88
201+	372,000	+	1,672 for each ANB over 200
		High School	
0-50	$190,000	+	$1,360 per ANB
51-85	258,000	+	1,094 for each ANB over 50
86-110	296,000	+	4,000 for each ANB over 85
111-205	396,000	+	1,630 for each ANB over 110
206+	550,000	+	2,048 for each ANB over 205

Calculating Each District's Foundation Amount

Equalization amounts were determined for each district through the use of three steps. First, the base amount was determined for each district, using the Table 5 schedules. Second, the estimated experience

level of the teachers in each district was determined, allowing each district to be assigned to one of three experience categories. Finally, the base schedule was multiplied by the factor for teacher experience to determine a total funding estimate for each district. Each of these steps is discussed individually in the following sections of this report.

Teacher Experience Level

The estimated experience level of the teachers in each district was determined through analysis of fiscal 1986 experience data from the Teacher Retirement System files. Total credited experience, less military experience, was determined for all regular and vocational teachers in each district. The number of teachers having one year, two years, and up to 30 or more years experience was determined by district. Districts were then classified in one of three categories, depending upon the experience level of their teachers, as shown in Table 6.

Table 6
Percent of Teachers by Experience Category
Fiscal 1986

District Category	Experience Level of Teachers		
	3 yrs. or Less	4 to 6 yrs.	More than 7 yrs.
1	65-100%	0-35%	0-35%
2	0-64%	35-100%	0-64%
3	0-35%	0-35%	65-100%

Category 1 districts had teaching staffs which were the least experienced. Sixty five percent or more of category 1 teachers had three years or less experience. Districts in category 2 had more than 35 percent of their teachers in the mid-range of experience. Category 3 contains districts with the most experienced teachers. All districts which had 65

percent or more of their teaching staff at an experience level of more than seven years were assigned to category 3.

Districts with teachers in category 1 would have no increase in funding above the base schedule. Category 2 districts would receive the base schedule increased by 16 percent because they have teachers in the mid-range of experience. Category 3 districts would receive the base schedule increased by 27 percent because they have teachers at the higher experience levels. Therefore, the base schedule is adjusted by the multiplier for the teacher experience increment.

Total Cost Level

The final step in estimating the total cost level for each district is to multiply the base schedule by 1.0, 1.16, or 1.27, depending upon the teacher experience category which is applicable to the district.

Table 7
Total Calculated Funding Compared to
Current Schedules and to Actual Costs
Fiscal 1986

High Sch. District	ANB	Total Base Cost	Exper Multi	Total Est Cost	Fiscal 86 MGFMOV	Est. as % of MGFMOV	Actual FY 86 Costs	Est. as % of Actual
Lima	51	$ 259,094	1.00	$ 259,094	$ 207,346	125.0	$ 211,482	122.5
Big Sandy	109	392,000	1.27	497,840	298,599	166.7	502,354	99.1
Chinook	186	519,880	1.16	603,061	447,665	134.7	705,937	85.4
Bigfork	341	828,528	1.16	961,092	711,462	135.1	928,854	103.5
Havre	775	1,717,360	1.27	2,181,047	1,529,075	142.6	2,314,099	94.3

As illustrated in Table 7, the scheduled amount for any particular number of ANB differs according to the size of the district and the experience level of the teachers. Lima High School would be allocated $259,094, while Big Sandy High School would receive an estimated $497,840. Big Sandy would receive a higher amount because it has more

teachers who have more experience. The total funding which would have been necessary to fund all districts in fiscal 1986 is $388.9 million.

Table 7 also compares the estimated cost in column 4 to the actual fiscal 1986 maximum general fund without a vote in column 5. As can be seen for Lima High School on the first line, the estimated cost would be $259,094, compared to the actual scheduled amount of $207,346. The estimated amount is 125 percent of the scheduled amount allowed without a vote in fiscal 1986.

The final two columns of Table 7 show the actual costs for the educational components necessary to comply with the proposed accreditation standards. Using Lima as the example, actual costs for fiscal 1986 for these components were $211,482. The estimated cost is 122.5 percent of this amount, as shown in the last column. The actual cost excluded expenditures for extra-curricular, enterprise, and miscellaneous programs; expenditures for special education; and expenditures for land, building construction, and major equipment.

This table illustrates two points. First, virtually all districts would receive more funding under the proposed schedule than the maximum general fund without a vote in fiscal 1986. For the districts illustrated in this table, the estimated cost ranged from 125 to 167 percent of the maximum general fund without a vote. Second, the estimated cost from the calculated schedules would provide varying percentages of actual costs. Some districts, such as Lima, will require substantially more dollars than they actually spent in fiscal 1986, just to comply with the proposed accreditation standards. Districts such as Big Sandy and Bigfork would require approximately the actual costs. Other districts, such as Chinook and Havre high schools, would require less than actual expenditures under

the calculated schedule. They actually spent more in fiscal 1986 than would have been required to comply with the proposed standards.

Phased-in Cost Estimates

The cost estimates presented here are based on the assumptions that: 1) the cost increases should be phased-in as the proposed standards are phased-in; 2) costs should be adjusted for inflation; and 3) neither the changing proportion of teachers in each experience category in succeeding fiscal years nor the yearly ANB differences will significantly affect the total costs in the next biennium.

Adjustments for Phase-In and Inflation

The Board of Public Education has chosen a phase-in process by which most of the quantitative portions of the proposed standards will be implemented in fiscal 1992 and fiscal 1994. Since the proposed schedule has been calculated on the basis of full implementation at fiscal 1986 costs, the costs must also be phased in and then adjusted for inflation. Table 8 summarizes the estimated funding which will be necessary for all districts to comply with the proposed standards in fiscal years 1990, 1991, and 1992. The funding schedules for 1990 through 1992 using the phase-in and inflation estimates contained in Table 8 are found in Appendix C.

Table 8
Estimated Total Cost of Complying with the Accreditation Standards Through Fiscal 1994

Fiscal Year	Total FY 1986 $	Percent Implemented	FY86 Est. Cost of Prop. Stds. (in millions)	Yearly Percent Inflation	Compounded Inflation Multiplier	Tot. Cost of Proposed Stds. (in millions)
1986	$388,895,696	90.00	$350.0	Base	Base	$350.0
1990	388,895,696	91.15	354.5	4.71*	1.1245	398.6
1991	388,895,696	91.15	354.5	5.31*	1.1842	419.8
1992	388,895,696	96.95	377.0	5.15*	1.2452	469.5
1993	388,895,696	96.95	377.0	N/A	--	--
1994	388,895,696	100.00	388.9	N/A	--	--

* Estimated CPI

The first column of Table 8 shows the total estimated cost to fully implement the proposed standards in fiscal 1986 dollars. The second column shows the estimated percentage of the costs which would be phased in in fiscal years 1990 through 1994. It has been estimated that the initial implementation of the proposed standards would represent the implementation of 90.00 percent of the calculated costs of compliance. The implementation would be 91.15 percent complete in fiscal years 1990 and 1991, 96.95 percent complete in fiscal years 1992 and 1993, and would be 100 percent complete in fiscal 1994. The third column shows the estimated cost in fiscal 1986 dollars which would be necessary for each year of the phase-in of the proposed standards. The fourth column shows the percentage adjustment in the fiscal 1986 dollars which would be necessary to account for inflation. The fifth column shows the compounded amount for inflation which must be multiplied by the fiscal 1986 dollars in column 3. Finally, the last column estimates the number of actual dollars which would be necessary to fund the calculated schedules in each of the indicated fiscal years. As can be seen in the last column, the calculated schedules will

require estimated funding of $398.6 million in fiscal 1990 and $419.8 million in fiscal 1991.

Equalization Plan

In order to increase the equity provided to students and taxpayers under the new school funding system, the funding proposed in this report will fully equalize the maximum general fund budget without a vote (the cost of the proposed standards) and apply an expenditure cap of 125 percent of the maximum general fund budget without a vote.

The proposed equalization plan will equalize at least 88 percent of the total school district general fund expenditure level by setting the foundation amount at 100 percent of the maximum general fund schedules and allowing districts to spend up to 125 percent above the scheduled amount. The first 10 percent above the schedules would be equalized; the last 15 percent would be unequalized.

The implementation of the proposed equalization plan will be phased-in over a four year period so as to reduce the disruptions to the existing school system. The 125 percent expenditure cap is fully implemented in the 1992-1993 school year. The expenditure limitation in fiscal years 1990 through 1993 is phased-in in equal increments over the four year period. For example, if a district's 1989 expenditures are 205 percent of its funding as developed under the proposed schedules, the 80 percent excess would be reduced to 185 percent in fiscal 1990, to 165 percent in fiscal 1991, to 145 percent in fiscal 1992, and to 125 percent in fiscal 1993.

During the four year phase-in, the state share of public school costs would be the same as when the system is fully implemented. Districts would generate the additional revenues above the schedules through

unequalized levies. However, the state obligation in fiscal 1990 would not be greater than the obligation created by the fully implemented formula.

In designing the public school finance system, the legislature balance a number of factors and competing goals. These factors are reviewed in the following pages.

Student and Taxpayer Equity

Equity is defined as the equal treatment of equals and the unequal treatment of unequals. Student equity is achieved when variations in per pupil expenditures are due solely to educationally relevant cost differentials. Educationally relevant cost differentials include additional funding for handicapped, bilingual, economically disadvantaged, and gifted and talented children, and for costs associated with sparsity and density of population, cost of living, and special socioeconomic characteristics within a district.

Taxpayer equity requires that the ability to generate revenues for public schools not be a function of local wealth. Taxpayer equity occurs through equalization of district revenues so that districts are able to provide equivalent levels of school services at equivalent tax rates. Under an equitable system, variations in tax burdens among districts reflect the quality of the school programs that district taxpayers have chosen. In this report, taxpayer equity is evaluated in terms of the variation in mill rates paid by districts to fund schools.

When fully implemented, the plan equalizes 88 percent of school district revenues, thus providing for a high degree of taxpayer equity. Expenditures per pupil cannot vary by more than 25 percent among districts except for educationally relevant reasons. However, to the extent that greater taxpayer equity exists, student equity may be im-

proved. When funds are more equalized, districts are provided with a greater incentive to spend at higher levels, knowing that district levies will be matched by state dollars.

Local Control

The concept of local control implies that local school boards make decisions regarding educational programming, teacher hiring and compensation, administrative policies, school building construction, transportation, and the level of district expenditures. Any statewide funding program which attempts to achieve student and taxpayer equity through expenditure and/or revenue caps will also limit the access of districts to local wealth. Equalization plans improve the access of poorer districts to school funding, thus expanding their budgetary choices. These same plans restrict the access of wealthier districts to their local property tax bases. The result is that local control is limited to the extent that program offerings, the hiring and compensation of teachers, administrative policies, building construction, transportation, and other district expenditures are limited by budgetary restrictions.

Controlling Educational Costs

The proposed public school finance system contains features which control the state's share of school costs. The system guarantees a foundation program amount but does not allow unlimited equalized levies and therefore, does not place an unlimited financial obligation on the state. Equalized mill levies give property-poor districts, which receive a high percentage of state funds from equalized mills, an incentive to set high mill levies in order to benefit from state funds. The limit of equalization to 10 percent above the foundation amount limits the state's obligation.

Equalization of P.L. 874 Funds

In designing a new funding system, two concerns exist relative to P.L. 874 funds. The first concern is preserving the local contribution rate which determines how much federal funding each district receives. The second concern is designing a system that allows P.L. 874 funds to be equalized.

The 88 percent equalization of revenues provided is likely to allow the state to meet the federal wealth neutrality test for equalization of P.L. 874 funds. Using fiscal 1988 as the base, the 88 percent of non-exempt P.L. 874 funds available for equalization totals $10.3 million. The level of P.L. 874 funding is likely to fall because local contribution rates will fall. The increased level of state funding provided will result in lower local contribution rates in the P.L. 874 districts.

Fiscal 1990 School District Costs

The general fund cost of meeting the proposed accreditation standards, including retirement, is estimated to be $398.6 million for fiscal 1990. Included in these costs are instructional, administrative, librarian, counselor, plant, books and supplies, employee benefits, retirement, and other costs. Not included in these costs are comprehensive insurance, debt service, transportation, bus reserves, and special education.

In fiscal 1990, the first year of implementation of the equalization plan, maximum school district general fund expenditures could be as high as $525.0 million. This represents a potential increase of $26.1 million in general fund and retirement expenditures from the fiscal 1988 level. However, it is unlikely that districts will increase their general fund expenditures by this amount. The estimated range of general fund expen-

ditures of school districts in fiscal 1990 is $500-507.5 million based upon the following assumptions:

1) Districts which are already spending more than 125 percent of the fiscal 1990 cost of meeting the accreditation standards will be brought down in four equal increments to 125 percent of the foundation amount.

2) Districts which are spending between 100 percent and 125 percent of the cost meeting the accreditation standards will continue to spend at their present levels.

3) Districts that are spending less than 100 percent of the proposed cost of meeting the accreditation standards will be brought up to 100 percent of the scheduled amount.

The $500 million figure would result if the mid-range of school districts, those spending between 100 and 125 percent of the cost of the foundation program, fund their 1989-1990 budgets at the 1987-1988 level. If all districts increased their budgets by 5 percent from the 1987-1988 school year to the 1989-1990 school year, while spending at least the foundation amount and no more than the 125 percent of the schedules, the fiscal 1990 general fund expenditure level would be $507.5 million.

Cost to the State and to the Districts

Table 9 shows estimated school district general fund expenditures for fiscal years 1990 and 1991. General fund expenditures include regular and vocational programs plus retirement costs. This definition is consistent with the definition of general fund expenditures used to develop the foundation schedules. The calculations are based upon a five percent increase in school district budgets between fiscal 1988 and fiscal 1990 and a 5.31 percent increase from fiscal 1990 to fiscal 1991.

Table 9
Cost of Public School Funding
Fiscal Years 1990 and 1991
(Millions)

	Fiscal 1990		Fiscal 1991	
Scheduled Amount		$398.61		$419.77
0-25% Over-schedule				
Equalized	$ 35.52		$ 37.41	
Unequalized	44.29		46.64	
+25% Over-schedule				
Unequalized	29.07		17.47	
Total Over-schedule		$108.88		$101.52
Total Funding		$507.49		$521.29
Equalized Percentage (%)		85.5%		87.7%

Funding the State Share of Public School Costs

Under the present structure, the following sources of revenue are available to the state for public school equalization in the 1991 biennium:

1) Individual income tax (31.8%)
2) Corporate license tax (25%)
3) Coal severance tax (3.8%)
4) Common school interest and income
5) U.S. mineral royalties (100%)
6) Education trust interest (67.5%)
7) 45 mill county levy
8) Other county equalization funds
9) Net lottery revenues

The estimated revenues, based on a cursory review of revenue trends available from all of these sources for fiscal 1990, will total $262.9 million.

P.L. 874 monies are not included under the equalization plan in fiscal years 1990 and 1991 because the state is unlikely to meet the federal test

for equalization of these funds until the new equalization plan is fully implemented in fiscal 1993.

State Share of School Funding

The funding is based on total school expenditures of $507.49 million in fiscal 1990 and $521.29 million in fiscal 1991. The present funding structure uses a foundation program, a permissive program, and unequalized district revenues. The proposed equalization plan is modeled after the present structure, but sets the foundation amount at the cost of complying with accreditation standards plus retirement and replaces the permissive with "power-equalized" voted levies. Power-equalizing guarantees that one mill will generate a minimum level of dollars per student. Power-equalizing without a recapture provision is similar in concept to the present permissive levy. If a recapture provision is attached to a power-equalized mill levy, a district raises a fixed amount of revenue per student per mill, no more, no less. The state would subsidize those districts that cannot generate the guaranteed amount and recapture from those districts that generate more than the guaranteed amount per pupil. Without the recapture provision, the state share is higher at each level of guaranteed revenues and the costs increase at an increasing rate. At a guarantee level of $100 per student per mill, 330 out of 379 operating elementary districts would be subsidized; these districts contain 98 percent of all elementary students.

In determining the state share of the cost, a power-equalized mill with recapture has been used. Table 10 shows the state share of school costs in fiscal 1990. The state share of equalized revenues is calculated on the assumption that the state guarantees that one mill will raise $100/ANB per mill, no more, no less. The revenues of districts raising

more than $100/ANB per mill will be recaptured by the state. The calculations in Table 10 are based on tax year 1988 taxable valuations. The statewide taxable valuation fell from $1.993 billion in tax year 1987 to $1.942 billion in tax year 1988. Therefore, a higher level of state support would be required to guarantee $100/ANB per mill in fiscal 1989 than in fiscal 1988.

The calculation at the bottom of Table 10 indicates the statewide mills that would be required if the current funds dedicated to public school support were continued and additional equalization costs were supported through statewide property tax levies. If the additional funds were to be generated by a mixture of statewide property tax levies and other sources, $1.94 million would need to be raised for each statewide mill replaced or $166.66 million would be needed if additional statewide mills were levied.

Table 10
State Share of Public School Funding
Fiscal 1990
(Millions)

	Option B
Foundation Cost	$398.61
Currently Available	262.88
Additional Cost	$135.73
Equalized Revenues above Foundation ($100/ANB/Mill)	$ 30.93
Additional Foundation and Equalized	$166.66
Additional Mills to Generate State Share	
Additional Foundation	70
Equalized Revenues	16
Total Additional Mills	86

The state share of equalized revenues above the foundation is $30.93 million and the district share is $4.59 million for a total of $35.52 million of equalized revenues above the foundation in fiscal 1990.

Table 11 shows the impact of the equalization plan on the mill levies of 28 sample districts if additional costs are funded through statewide mill levies. The table compares fiscal 1988 general fund and retirement levies to the mills that would be levied in fiscal 1990 with and without inflation in school district budgets. The fiscal 1988 mill levies include the basic county levies of 28 mills for elementary districts and 17 mills for high school districts. A comparison of the second and third columns of numbers in Table 11 shows the effect of inflation on school district budgets. Mill levies are projected to increase for this reason, even if no changes are made in the school funding formula. For example, in order to fund its projected level of fiscal 1990 expenditures, without any changes in the school funding formula, Great Falls elementary district would have to increase its mill levy by 15.27, Helena elementary by 4.32 mills, and Lewistown elementary by 4.78 mills. Great Falls high school district would see an increase of 1.01 mills; Havre High School, 2.42 mills; Laurel High School, 4.49 mills; and Billings High School, 4.85 mills.

Table 11
Impact of Funding on 28 Sample Districts
Fiscal 1990

Districts	Actual Fiscal 1988 GF + Retire Levies	- - - - - Funding Proposal - - - - 1990 Gen. Fund Levies w/out Inflation	1990 Gen. Fund Levies with Inflation
Elementary			
Butte	184.48	161.03	161.03
Great Falls	137.86	105.92	121.19
Helena	132.24	114.87	119.19
Lewistown	125.23	118.80	123.58
Missoula	122.01	118.60	118.60
Bozeman	113.58	124.38	124.38
Kalispell	107.61	119.79	119.79
Billings	102.17	110.85	110.85
Havre	95.37	104.56	104.69
Laurel	80.34	83.26	89.99
Hamilton	75.92	82.89	88.22
Ronan	58.21	83.42	83.42
Sidney	51.28	86.04	92.48
Colstrip	43.03	90.51	90.51
Secondary			
Butte	93.54	79.24	79.24
Helena	83.31	82.94	82.94
Great Falls	76.89	72.83	73.84
Missoula	76.63	77.59	77.59
Kalispell	71.38	74.38	74.38
Bozeman	66.19	71.94	71.94
Havre	53.13	60.71	63.13
Laurel	50.38	54.56	59.05
Billings	48.86	59.63	64.48
Hamilton	47.38	49.68	49.68
Lewistown	35.09	49.68	51.07
Ronan	33.61	52.28	52.69
Sidney	30.49	57.55	58.48
Colstrip	22.65	55.28	55.85

CONCLUSION

This report presents the estimate of the cost of meeting accreditation standards proposed by the Board of Public Education and a plan for

equalizing the cost of the proposed accreditation standards. Table 12 summarizes the significant features of the plan in comparison to the current equalization program.

Table 12
Comparison of Proposed Equalization Plan
and the Current System

	Current	Subcommittee
1) Equalization of General Fund and Retirement Revenues	56%	88%*
2) Ratio of High-to-Low Among Sample District Mill Levies (FY90)		
Elementary	4.29	1.78
Secondary	4.13	1.67
3) Allowable Variation in Per Pupil Expenditures	Unlimited	25%
4) Meets Federal Test for Equalization of P.L. 874 Funds	No	Yes
5) Fiscal 1990 Cost (Millions)	$523.87	$507.49
State Share	262.88	429.54
District Share	252.71	77.95
6) Local Control Limit on General Fund Budget	Foundation guaranteed, no upper limit.	100-125 percent of the cost of the standards plus retirement.

*When fully implemented

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APPENDIX A

Appendix A shows estimated general fund expenditures for regular and vocational programs and retirement expenditures in fiscal 1988 for each school district. The appendix also shows the proposed level of funding under the foundation program and projected general fund expenditures for regular and vocational programs plus retirement for fiscal 1990. Expenditures are projected to increase for those districts that are spending at least the foundation amount but have not reached the expenditure cap. The column entitled "FY 1988 General Fund and Retirement Levy" includes the mandatory county levies of 28 mills for elementary districts and 17 mills for high school districts, county retirement levies, and district general fund levies for fiscal 1988. The last three columns show the components of total district general fund levies under the proposed equalization plan that would result if the additional equalization costs of this plan were met through statewide property tax levies. To the extent these costs were met through other sources of revenue, the tax rates for all districts would be lower. Every elementary district would have a mandatory levy of 81.32 mills; every high school district would have a mandatory levy of 49.68 mills. The power-equalized mill levy funds district general fund expenditures between 100 and 110 percent of the foundation amount. The unequalized levy funds district expenditures above 110 percent of the foundation amount. The expenditures covered by the levies shown in the column entitled "FY 1988 General Fund and Retirement Levy" are comparable to the expenditures covered by the "Total Mill Levy" under the proposed fiscal 1990 funding plan.

Several districts show total fiscal 1990 general fund levies greater than 200 mills. These districts are P.L. 874 districts which have small tax bases relative to the number of students in the district. Districts such as

Pryor Elementary, Wyola Elementary, Dixon Elementary, and Ft. Peck Elementary would need to levy high mill rates in order to cover their projected level of expenditures for fiscal 1990. In order to avoid mill levies of 200 mills or greater, it is likely that these districts would choose to reduce their budgets by more than the amount required by the phase-in of the expenditure cap in fiscal 1990. If so, their projected mill rates would fall rapidly with relatively small reductions in their general fund budgets.

COUNTY		DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EQU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING - - - STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
1 Beaverhead	E	GRANT ELEM	3	28	$64,423	$76,882	76,882	61.31	81.32	81.32	0.00	0.00
1 Beaverhead	E	OILLON ELEM	5	928	$2,331,541	$2,068,163	2,448,118	104.19	102.18	81.32	2.23	18.63
1 Beaverhead	E	WISE RIVER ELEM	7	37	$70,652	$76,870	76,870	63.89	81.32	81.32	0.00	0.00
1 Beaverhead	E	LIMA ELEM	8	74	$252,823	$332,290	332,290	67.64	81.32	81.32	0.00	0.00
1 Beaverhead	E	WISDOM ELEM	10	46	$107,135	$85,196	106,975	63.30	96.34	81.32	1.85	13.17
1 Beaverhead	E	POLARIS ELEM	12	5	$23,399	$32,612	32,612	67.33	81.32	81.32	0.00	0.00
1 Beaverhead	E	JACKSON ELEM	14	19	$55,744	$39,085	54,022	62.50	99.36	81.32	2.06	15.98
1 Beaverhead	E	REICHLE ELEM	15	16	$50,454	$48,653	52,977	70.10	84.02	81.32	2.70	0.00
2 Big Horn	E	SQUIRREL CRK ELEM	20	9	$61,553	$32,477	56,314	34.41	85.16	81.32	3.61	0.23
2 Big Horn	E	PRYOR ELEM	21	70	$622,160	$211,516	532,719	34.18	324.63	81.32	3.02	240.29
2 Big Horn	E	COMMUNITY ELEM	22	20	$71,428	$43,945	67,304	47.60	95.34	81.32	2.20	11.82
2 Big Horn	E	HARDIN ELEM	23	1,095	$6,128,713	$2,432,932	4,335,149	38.85	121.19	81.32	2.22	37.65
2 Big Horn	E	BIG BEND ELEM	24	3	$21,326	$32,747	32,747	36.99	81.32	81.32	0.00	0.00
2 Big Horn	E	LODGE GRASS ELEM	25	385	$1,925,683	$945,614	1,739,767	34.18	83.78	81.32	2.46	0.00
2 Big Horn	E	MYOLA ELEM	26	71	$686,952	$263,483	597,552	34.18	391.56	81.32	3.71	306.53
3 Blaine	E	CHINOOK ELEM	28	311	$1,001,921	$785,675	996,964	72.26	93.51	81.32	2.53	9.66
3 Blaine	E	HARLEM ELEM	30	405	$1,829,901	$990,895	1,682,081	41.45	137.04	81.32	2.45	53.27
3 Blaine	E	CLEVELAND ELEM	32	14	$45,106	$38,614	47,361	41.45	85.83	81.32	2.76	1.75
3 Blaine	E	ZURICH ELEM	34	54	$136,194	$121,360	143,004	45.25	85.66	81.32	2.25	2.09
3 Blaine	E	LLOYD ELEM	36	10	$26,997	$33,424	33,424	44.41	81.32	81.32	0.00	0.00
3 Blaine	E	COW ISLAND TRAIL ELE	43	5	$21,935	$33,153	33,153	44.12	81.32	81.32	0.00	0.00
3 Blaine	E	TURNER ELEM	44	80	$295,797	$245,285	306,607	93.32	104.50	81.32	3.07	20.12
3 Blaine	E	HAYS-LODGE POLE ELEM	46	160	$1,005,722	$472,952	1,056,008	41.45	84.28	81.32	2.96	0.00
3 Blaine	E	BEAR PAW ELEM	48	25	$67,127	$124,593	124,593	44.20	81.32	81.32	0.00	0.00
3 Blaine	E	N HARLEM COLONY ELEM	1216	8	$22,769	$41,589	41,589	47.48	81.32	81.32	0.00	0.00
4 Broadwater	E	TOWNSEND ELEM	50	467	$1,007,413	$1,007,384	1,057,783	57.15	82.40	81.32	1.08	0.00
4 Broadwater	E	CANYON CREEK EL	52	0	$3,045	$33,288	33,288	39.05	81.32	81.32	0.00	0.00
4 Broadwater	E	TOSTON ELEM	53	20	$53,433	$63,888	63,888	48.22	81.32	81.32	0.00	0.00
5 Carbon	E	REO LODGE ELEM	56	340	$913,855	$714,833	908,776	86.43	108.29	81.32	2.10	24.87
5 Carbon	E	BRIDGER ELEM	58	164	$572,100	$530,546	600,705	74.00	87.77	81.32	3.24	3.22
5 Carbon	E	JOLIET ELEM	60	246	$582,435	$536,105	611,557	87.04	95.03	81.32	2.18	11.53
5 Carbon	E	JACKSON ELEM	63	14	$35,217	$33,424	36,978	48.07	84.68	81.32	2.39	0.97
5 Carbon	E	LUTHER ELEM	64	11	$39,415	$38,928	41,386	52.69	83.55	81.32	2.23	0.00
5 Carbon	E	ROBERTS ELEM	68	89	$271,429	$337,473	337,473	43.36	81.32	81.32	0.00	0.00
5 Carbon	E	BOYD ELEM	70	19	$57,979	$48,112	60,140	63.11	102.80	81.32	2.53	18.95
5 Carbon	E	FROMBERG ELEM	71	131	$364,819	$435,941	435,941	40.46	81.32	81.32	0.00	0.00
5 Carbon	E	EDGAR ELEM	73	18	$89,451	$42,963	80,514	77.03	124.17	81.32	2.39	40.47
5 Carbon	E	BELFRY ELEM	75	109	$530,013	$325,458	499,216	59.12	104.70	81.32	2.99	20.39
6 Carter	E	HAMMOND-BOX ELDER EL	78	10	$44,097	$64,965	64,965	43.56	81.32	81.32	0.00	0.00
6 Carter	E	JOHNSTON ELEM	83	5	$23,240	$32,477	32,477	40.09	81.32	81.32	0.00	0.00
6 Carter	E	ALDEN ELEM	85	8	$24,069	$32,882	32,882	40.09	81.32	81.32	0.00	0.00
6 Carter	E	PINE HILL-PLAINVM EL	86	15	$51,057	$76,601	76,601	40.09	81.32	81.32	0.00	0.00
6 Carter	E	EKALAKA ELEM	87	105	$418,107	$384,372	439,012	98.61	92.94	81.32	3.66	7.95
6 Carter	E	RIOGE ELEM	90	9	$22,200	$33,153	33,153	40.09	81.32	81.32	0.00	0.00
6 Carter	E	ALZAOA ELEM	96	12	$26,858	$39,085	39,085	41.34	81.32	81.32	0.00	0.00
7 Cascade	E	GREAT FALLS EL	98	8,124	$22,849,323	$18,849,200	23,991,789	137.86	121.19	81.32	2.32	37.55
7 Cascade	E	CASCADE ELEM	101	203	$572,257	$514,561	600,870	87.08	94.67	81.32	2.53	10.82
7 Cascade	E	CENTERVILLE EL	104	221	$491,198	$483,077	515,758	88.98	82.80	81.32	1.48	0.00
7 Cascade	E	BELT ELEM	112	208	$623,143	$522,902	653,697	86.42	96.79	81.32	2.51	12.96
7 Cascade	E	FT SHAW-SIMMS ELEM	117	144	$427,657	$400,487	449,040	134.74	92.65	81.32	2.78	8.55
7 Cascade	E	VAUGHN ELEM	127	158	$467,972	$444,029	491,371	100.78	86.01	81.32	2.81	1.88
7 Cascade	E	ULM ELEM	131	101	$276,796	$214,262	274,554	123.82	136.24	81.32	2.12	52.80
7 Cascade	E	DEEP CREEK ELEM	1195	13	$40,784	$41,761	42,823	72.03	82.14	81.32	0.82	0.00
7 Cascade	E	SUN RIVER ELEM	1210	99	$317,491	$377,448	377,448	100.33	81.32	81.32	0.00	0.00

COUNTY		DISTRICT	LEGAL ENTIT	FY88 GF & RETIRE ANB LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
8 Chouteau	E	FT BENTON ELEM	133	337	$1,097,157	$812,872	1,076,891	98.00	114.28	81.32	2.41	30.55
8 Chouteau	E	LOMA ELEM	135	8	$50,375	$33,559	48,269	45.29	93.02	81.32	4.19	7.51
8 Chouteau	E	BIG SANDY ELEM	137	212	$684,273	$551,824	689,780	73.72	95.56	81.32	2.60	11.64
8 Chouteau	E	HARRICK ELEM	144	7	$29,297	$32,612	32,612	39.44	81.32	81.32	0.00	0.00
8 Chouteau	E	HIGHWOOD ELEM	145	86	$405,151	$264,965	386,665	98.17	124.24	81.32	3.08	39.84
8 Chouteau	E	GERALOINE ELEM	153	91	$495,145	$375,544	488,716	86.78	103.70	81.32	4.13	18.26
8 Chouteau	E	CARTER ELEM	159	8	$54,465	$41,417	53,792	47.26	91.42	81.32	5.18	4.92
8 Chouteau	E	KNEES ELEM	161	9	$37,709	$32,477	39,594	38.84	86.93	81.32	3.61	2.01
8 Chouteau	E	BENTON LAKE EL	171	9	$38,923	$33,018	40,869	48.42	88.58	81.32	3.67	3.59
9 Custer	E	MILES CITY ELEM	172	1,362	$3,628,163	$2,828,459	3,605,978	151.58	129.83	81.32	2.08	46.43
9 Custer	E	KINSHER ELEM	173	62	$165,062	$237,364	237,365	55.45	81.32	81.32	0.00	0.00
9 Custer	E	GARLAND ELEM	176	7	$22,724	$38,301	38,301	56.44	81.32	81.32	0.00	0.00
9 Custer	E	TRAIL CREEK EL	177	4	$22,494	$32,341	32,341	55.45	81.32	81.32	0.00	0.00
9 Custer	E	HKT-BASIN SPR CRK EL	179	11	$46,198	$64,547	64,547	55.45	81.32	81.32	0.00	0.00
9 Custer	E	COTTONWOOD EL	182	21	$46,666	$54,119	54,119	59.71	81.32	81.32	0.00	0.00
9 Custer	E	WHITNEY CRK EL	183	11	$23,908	$32,882	32,882	59.28	81.32	81.32	0.00	0.00
9 Custer	E	MOON CREEK EL	184	11	$23,925	$32,882	32,882	59.19	81.32	81.32	0.00	0.00
9 Custer	E	KINSEY ELEM	187	48	$106,901	$145,145	145,145	55.45	81.32	81.32	0.00	0.00
9 Custer	E	TWIN BUTTES EL	188	7	$22,333	$32,341	32,341	57.37	81.32	81.32	0.00	0.00
9 Custer	E	S Y ELEM	189	12	$24,829	$38,458	38,458	57.58	81.32	81.32	0.00	0.00
9 Custer	E	S H-FOSTER CRK ELEM	190	7	$22,261	$41,073	41,073	60.09	81.32	81.32	0.00	0.00
10 Daniels	E	SCOBEY ELEM	193	237	$824,170	$619,827	811,824	84.72	114.73	81.32	2.62	30.80
10 Daniels	E	PEERLESS ELEM	195	53	$312,367	$163,642	285,414	72.69	156.11	81.32	3.09	71.70
10 Daniels	E	FLAXVILLE ELEM	199	65	$286,320	$205,182	278,859	87.55	112.80	81.32	3.16	28.32
11 Dawson	E	GLENDIVE ELEM	206	1,265	$3,251,509	$3,180,074	3,414,065	92.26	83.17	81.32	1.85	0.00
11 Dawson	E	UPPER CRACKERBOX/AMO	211	5	$26,407	$41,245	41,245	45.35	81.32	81.32	0.00	0.00
11 Dawson	E	BLOOMFIELD ELEM	215	15	$56,782	$38,771	54,703	57.06	90.52	81.32	2.58	6.62
11 Dawson	E	LINDSAY ELEM	216	21	$52,998	$75,034	75,034	51.20	81.32	81.32	0.00	0.00
11 Dawson	E	RICHEY ELEM	227	96	$529,661	$370,966	513,172	119.18	130.08	81.32	3.86	44.90
11 Dawson	E	DEER CREEK ELEM	1193	44	$102,374	$118,470	118,470	45.18	81.32	81.32	0.00	0.00
12 Deer Lodge	E	ANACONDA ELEM	236	1,143	$3,157,588	$3,078,748	3,315,467	105.23	83.39	81.32	2.07	0.00
13 Fallon	E	BAKER ELEM	243	432	$1,639,124	$1,007,920	1,544,318	61.77	100.99	81.32	2.33	17.34
13 Fallon	E	EXTRLE PRAIRIE EL	254	5	$43,273	$38,144	45,456	32.61	89.12	81.32	7.63	0.17
13 Fallon	E	PLEVNA ELEM	255	93	$451,794	$322,224	439,541	43.14	89.36	81.32	3.46	4.58
14 Fergus	E	LEWISTOWN ELEM	258	1,056	$2,753,178	$2,234,458	2,793,073	125.23	123.58	81.32	2.12	40.14
14 Fergus	E	MAIDEN ELEM	260	6	$34,152	$32,477	35,860	82.23	87.48	81.32	5.41	0.75
14 Fergus	E	BROOKS ELEM	263	14	$46,110	$42,792	48,416	65.38	86.33	81.32	3.06	1.95
14 Fergus	E	OBERFIELD ELEM	264	17	$50,108	$37,883	49,419	52.05	130.70	81.32	2.23	47.15
14 Fergus	E	ETTONWOOD EL ELEM	265	7	$21,658	$32,747	32,747	52.05	81.32	81.32	0.00	0.00
14 Fergus	E	GRASS RANGE EL	268	67	$250,802	$237,244	263,342	90.38	86.66	81.32	3.54	1.80
14 Fergus	E	KING COLONY EL	272	5	$23,748	$38,144	38,144	55.24	81.32	81.32	0.00	0.00
14 Fergus	E	MOORE ELEM	273	79	$336,631	$337,626	353,463	99.36	83.32	81.32	2.00	0.00
14 Fergus	E	HILGER ELEM	275	5	$30,090	$37,987	37,987	68.67	81.32	81.32	0.00	0.00
14 Fergus	E	ROY ELEM	279	44	$211,414	$92,274	187,396	132.07	171.70	81.32	2.10	88.28
14 Fergus	E	DENTON ELEM	281	128	$368,814	$366,481	367,255	86.06	82.94	81.32	1.62	0.00
14 Fergus	E	SPRING CRK COLONY EL	288	5	$22,097	$32,747	32,747	52.05	81.32	81.32	0.00	0.00
14 Fergus	E	MINIFREO ELEM	290	93	$346,750	$315,881	364,088	89.61	92.69	81.32	3.40	7.97
14 Fergus	E	AYERS ELEM	1218	3	$24,447	$32,747	32,747	63.38	81.32	81.32	0.00	0.00
15 Flathead	E	DEER PARK ELEM	307	94	$256,024	$306,446	306,446	46.86	81.32	81.32	0.00	0.00
15 Flathead	E	FAIR-MONT-EGAN ELEM	308	118	$239,976	$307,867	307,867	49.27	81.32	81.32	0.00	0.00
15 Flathead	E	SWAN RIVER EL	309	143	$424,933	$412,519	446,180	46.93	85.67	81.32	2.35	0.00
15 Flathead	E	KALISPELL ELEM	310	2,148	$5,779,408	$4,392,402	5,707,443	107.61	119.79	81.32	2.04	36.43
15 Flathead	E	COLUMBIA FALLS ELEM	312	1,567	$3,998,566	$3,695,712	4,198,284	80.36	91.22	81.32	2.36	7.54
15 Flathead	E	CRESTON ELEM	316	59	$130,243	$160,387	160,387	46.86	81.32	81.32	0.00	0.00

COUNTY		DISTRICT	LEGAL ENTIT	FY88 GF & RETIRE ANB	LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	- - - PROPOSED FY1990 FUNDING - - - STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
15 Flathead	E	CAYUSE PRAIRIE ELEM	317	158	$344,592	$437,711	437,711	46.86	81.32	81.32	0.00	0.00
15 Flathead	E	HELENA FLATS EL	320	181	$402,536	$451,223	451,223	86.47	81.32	81.32	0.00	0.00
15 Flathead	E	KILA ELEM	323	103	$228,933	$366,085	366,085	55.96	81.32	81.32	0.00	0.00
15 Flathead	E	BATAVIA ELEM	324	75	$187,072	$337,980	337,980	40.86	81.32	81.32	0.00	0.00
15 Flathead	E	PLEASANT VALLEY ELEM	325	14	$45,090	$33,153	44,178	43.99	105.17	81.32	2.37	21.48
15 Flathead	E	SOMERS ELEM	327	279	$637,224	$616,074	669,085	50.56	83.22	81.32	1.90	0.00
15 Flathead	E	BIGFORK ELEM	330	461	$1,164,541	$1,109,871	1,222,768	72.93	84.00	81.32	2.41	0.27
15 Flathead	E	BOORMAN ELEM	332	49	$99,646	$71,852	97,189	46.64	160.93	81.32	1.47	78.14
15 Flathead	E	WHITEFISH ELEM	334	1,113	$2,702,140	$2,434,927	2,837,247	86.30	94.78	81.32	2.19	11.28
15 Flathead	E	EVERGREEN ELEM	339	777	$1,691,769	$1,671,368	1,871,368	78.88	81.32	81.32	0.00	0.00
15 Flathead	E	MARION ELEM	341	98	$268,726	$379,559	379,559	46.86	81.32	81.32	0.00	0.00
15 Flathead	E	OLNEY-BISSELL ELEM	342	103	$249,137	$289,401	289,401	46.86	81.32	81.32	0.00	0.00
15 Flathead	E	MOUNTAIN BROOK ELEM	344	50	$101,860	$99,416	106,953	46.86	82.83	81.32	1.51	0.00
15 Flathead	E	WEST VALLEY EL	1184	198	$401,010	$440,879	440,879	46.86	81.32	81.32	0.00	0.00
15 Flathead	E	WEST GLACIER ELEM	1223	54		0	0	46.86	81.32	81.32	0.00	0.00
16 Gallatin	E	LOGAN ELEM	346	12	$38,695	$58,178	58,178	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E	MANHATTAN ELEM	347	328	$693,528	$786,158	786,158	85.17	81.32	81.32	0.00	0.00
16 Gallatin	E	BOZEMAN ELEM	350	2,668	$7,725,256	$5,548,928	7,528,497	113.58	124.38	81.32	2.08	40.98
16 Gallatin	E	WILLOW CREEK EL	354	31	$150,950	$129,559	158,497	63.80	96.86	81.32	4.18	11.36
16 Gallatin	E	SPRINGHILL EL	357	12	$29,540	$39,085	39,085	48.92	81.32	81.32	0.00	0.00
16 Gallatin	E	COTTONWOOD EL	359	12	$28,263	$33,288	33,288	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E	THREE FORKS EL	360	254	$682,576	$660,085	716,705	84.98	85.85	81.32	2.23	0.00
16 Gallatin	E	PASS CREEK ELEM	362	10	$22,966	$32,206	32,206	48.01	81.32	81.32	0.00	0.00
16 Gallatin	E	MONFORTON EL	363	186	$492,149	$453,062	516,930	77.72	95.94	81.32	2.44	12.18
16 Gallatin	E	GALLATIN GTWY ELEM	364	130	$359,201	$322,039	377,161	87.58	98.95	81.32	2.48	15.16
16 Gallatin	E	ANDERSON ELEM	366	95	$228,491	$258,188	258,188	71.35	81.32	81.32	0.00	0.00
16 Gallatin	E	LA MOTTE ELEM	367	53	$115,730	$118,470	121,517	54.01	81.89	81.32	0.57	0.00
16 Gallatin	E	BELGRADE ELEM	368	1,033	$2,375,356	$2,155,206	2,494,124	90.02	97.05	81.32	2.09	13.65
16 Gallatin	E	MALMBORG ELEM	370	10	$25,877	$33,424	33,424	58.44	81.32	81.32	0.00	0.00
16 Gallatin	E	W YELLOWSTONE ELEM	373	136	$569,075	$423,281	559,403	104.01	111.62	81.32	3.11	27.19
16 Gallatin	E	OPHIR ELEM	375	29	$102,409	$67,870	98,042	64.59	92.11	81.32	2.34	8.45
16 Gallatin	E	AMSTERDAM ELEM	376	55	$114,543	$77,806	110,222	49.39	95.23	81.32	1.41	12.49
17 Garfield	E	JORDAN ELEM	377	145	$415,532	$364,672	436,308	68.28	103.42	81.32	2.51	19.59
17 Garfield	E	BIG ORV CREEK ELEM	380	12	$23,716	$33,153	33,153	40.04	81.32	81.32	0.00	0.00
17 Garfield	E	VAN NORMAN ELEM	382	5	$34,921	$32,341	36,667	66.72	90.45	81.32	6.47	2.67
17 Garfield	E	SUTHRLND-COULEE ELEM	384	6	$42,655	$64,547	64,547	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	PINE GROVE ELEM	385	10	$21,001	$37,883	37,883	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	KESTER ELEM	386	3	$21,209	$32,341	32,341	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	ARMAGEN ELEM	387	25	$51,140	$75,958	75,958	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	BENZIEN ELEM	388	9	$22,037	$33,424	33,424	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	BLACKFOOT ELEM	389	13	$24,400	$32,882	32,882	43.48	81.32	81.32	0.00	0.00
17 Garfield	E	SAND SPRINGS EL	392	4	$21,863	$37,830	37,830	39.11	81.32	81.32	0.00	0.00
17 Garfield	E	ROSS ELEM	394	7	$21,828	$32,477	32,477	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	CAT CREEK ELEM	395	3	$21,028	$37,359	37,459	37.42	81.32	81.32	0.00	0.00
17 Garfield	E	FLAT CREEK ELEM	396	4	$22,133	$41,417	41,417	37.42	81.32	81.32	0.00	0.00
18 Glacier	E	BROWNING ELEM	400	1,325	$6,005,849	$2,778,451	5,372,653	58.78	135.32	81.32	2.10	51.90
18 Glacier	E	CUT BANK ELEM	402	720	$2,086,157	$1,605,465	2,180,941	86.38	97.32	81.32	2.23	13.77
18 Glacier	E	E GLACIER PARK ELEM	404	41	$203,062	$107,038	185,770	73.36	137.04	81.32	2.61	53.11
18 Glacier	E	SEVILLE ELEM	1222	25	$53,711	$64,685	64,685	58.78	81.32	81.32	0.00	0.00
19 Golden Valley	E	RYEGATE ELEM	406	63	$267,789	$242,704	281,178	66.60	89.25	81.32	3.85	4.08
19 Golden Valley	E	LAVINA ELEM	410	53	$214,698	$192,522	225,433	69.57	92.41	81.32	3.63	7.46
20 Granite	E	PHILIPSBURG EL	415	197	$608,782	$522,940	639,221	94.82	102.08	81.32	2.65	18.10
20 Granite	E	HALL ELEM	418	31	$83,627	$108,699	108,699	63.98	81.32	81.32	0.00	0.00
20 Granite	E	DRUMMOND ELEM	419	115	$354,146	$382,830	382,830	73.04	81.32	81.32	0.00	0.00

COUNTY		DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
21 Hill	E	OAVEY ELEM	424	9	$40,660	$32,747	40,934	54.00	87.99	81.32	3.64	3.03
21 Hill	E	BOX ELDER ELEM	425	107	$830,466	$453,399	764,537	48.01	145.95	81.32	4.24	60.39
21 Hill	E	HAVRE ELEM	427	1,677	$4,618,366	$3,697,215	4,621,651	95.37	106.69	81.32	2.20	21.16
21 Hill	E	COTTONWOOD ELEM	445	45	$197,136	$72,649	206,993	61.80	96.16	81.32	1.61	13.23
21 Hill	E	ROCKY BOY ELEM	1207	272	$1,397,745	$529,771	1,213,862	48.01	106.24	81.32	1.95	22.97
21 Hill	E	K-G ELEM	1208	69	$389,256	$141,570	336,183	79.50	137.11	81.32	2.05	53.74
21 Hill	E	GILOFORO COLONY ELEM	1217	13	$29,466	$33,830	33,830	67.26	81.32	81.32	0.00	0.00
21 Hill	E	BLUE SKY ELEM	1219	100	$489,462	$340,210	473,412	104.45	107.56	81.32	3.40	22.84
22 Jefferson	E	CLANCY ELEM	452	336	$921,980	$780,310	968,079	94.22	105.99	81.32	2.32	22.35
22 Jefferson	E	WHITEHALL ELEM	453	350	$906,106	$868,864	951,511	120.17	83.68	81.32	2.36	0.00
22 Jefferson	E	BASIN ELEM	455	12	$47,105	$72,195	72,195	71.37	81.32	81.32	0.00	0.00
22 Jefferson	E	BOULDER ELEM	456	243	$632,401	$591,084	664,021	101.19	88.37	81.32	2.43	4.62
22 Jefferson	E	CARDWELL ELEM	458	42	$113,298	$95,606	118,963	53.34	86.48	81.32	2.28	2.89
22 Jefferson	E	MONTANA CITY ELEM	460	142	$588,006	$398,382	565,498	102.54	124.59	81.32	2.81	40.46
23 Judith Basin	E	STANFORD ELEM	463	113	$402,226	$394,111	422,337	81.26	83.82	81.32	2.50	0.00
23 Judith Basin	E	HOBSON ELEM	468	100	$393,220	$394,402	412,881	87.28	83.17	81.32	1.85	0.00
23 Judith Basin	E	RAYNESFORD ELEM	471	19	$68,090	$68,731	71,495	54.01	82.77	81.32	1.45	0.00
23 Judith Basin	E	GEYSER ELEM	472	65	$270,378	$204,484	266,685	70.36	112.64	81.32	3.15	28.18
24 Lake	E	ARLEE ELEM	474	320	$1,248,172	$779,234	1,179,640	52.21	148.49	81.32	2.44	64.73
24 Lake	E	ELMO ELEM	476	0	$2,136	$33,288	33,288	52.21	81.32	81.32	0.00	0.00
24 Lake	E	POLSON ELEM	477	965	$1,971,731	$2,182,048	2,182,048	67.29	81.32	81.32	0.00	0.00
24 Lake	E	ST IGNATIUS ELEM	480	395	$1,147,020	$917,417	1,204,371	58.21	83.64	81.32	2.32	0.00
24 Lake	E	VALLEY VIEW ELEM	483	14	$35,336	$33,153	37,103	58.21	86.42	81.32	2.37	2.93
24 Lake	E	SWAN LAKE-SALMON ELE	486	30	$88,596	$71,924	89,905	68.57	100.48	81.32	2.40	16.77
24 Lake	E	RONAN ELEM	1199	984	$2,611,539	$2,069,180	2,742,116	58.21	83.42	81.32	2.10	0.00
24 Lake	E	CHARLO ELEM	1205	182	$596,138	$487,379	609,224	70.37	147.87	81.32	2.68	63.87
24 Lake	E	UPPER WEST SHORE ELE	1211	25	$52,848	$78,729	78,729	55.13	81.32	81.32	0.00	0.00
25 Lewis and Clark	E	HELENA ELEM	487	4,685	$13,188,508	$10,706,178	13,383,339	132.24	119.19	81.32	2.29	35.59
25 Lewis and Clark	E	AUSSLER ELEM	489	249	$583,120	$507,901	612,276	95.67	101.12	81.32	2.04	17.76
25 Lewis and Clark	E	TRINITY ELEM	491	26	$63,343	$48,653	62,711	64.01	88.49	81.32	1.87	5.30
25 Lewis and Clark	E	E HELENA ELEM	492	935	$2,062,844	$1,905,050	2,165,986	99.27	92.60	81.32	2.04	9.24
25 Lewis and Clark	E	WOLF CREEK ELEM	495	10	$45,876	$50,060	50,060	57.78	81.32	81.32	0.00	0.00
25 Lewis and Clark	E	CRAIG ELEM	497	10	$35,667	$41,933	41,933	62.86	81.32	81.32	0.00	0.00
25 Lewis and Clark	E	AUCHARO CRK ELEM	498	20	$59,317	$50,060	62,283	53.40	119.86	81.32	2.50	36.04
25 Lewis and Clark	E	LINCOLN ELEM	501	115	$294,315	$317,552	317,552	74.14	81.32	81.32	0.00	0.00
25 Lewis and Clark	E	KLEIN ELEM	502	97	$362,286	$345,116	380,400	103.32	85.25	81.32	3.56	0.37
26 Liberty	E	WHITLASH ELEM	506	8	$36,030	$48,653	48,653	37.59	81.32	81.32	0.00	0.00
26 Liberty	E	J-I ELEM	507	101	$447,004	$378,222	469,355	62.23	96.44	81.32	3.74	11.38
26 Liberty	E	CHESTER ELEM	510	230	$641,188	$545,306	673,248	55.65	91.97	81.32	2.37	8.28
26 Liberty	E	LIBERTY ELEM	1224	13	$48,258	0	36,194	73.07	247.75	81.32	0.00	166.43
27 Lincoln	E	TROY ELEM	519	467	$1,167,632	$1,064,941	1,226,013	69.07	86.92	81.32	2.28	3.32
27 Lincoln	E	LIBBY ELEM	521	1,493	$4,284,790	$3,322,382	4,255,399	100.82	113.92	81.32	2.23	30.37
27 Lincoln	E	EUREKA ELEM	527	527	$1,253,021	$1,086,828	1,315,672	95.92	105.99	81.32	2.06	22.61
27 Lincoln	E	FORTINE ELEM	529	75	$152,898	$179,891	179,891	42.59	81.32	81.32	0.00	0.00
27 Lincoln	E	MCCORMICK ELEM	530	29	$61,772	$87,044	87,044	42.03	81.32	81.32	0.00	0.00
27 Lincoln	E	SYLVANITE ELEM	532	17	$40,278	$37,883	42,292	42.03	83.55	81.32	2.23	0.00
27 Lincoln	E	YAAK ELEM	533	16	$41,949	$67,486	67,486	46.15	81.32	81.32	0.00	0.00
27 Lincoln	E	TREGO ELEM	534	63	$157,231	$260,426	260,426	50.67	81.32	81.32	0.00	0.00
27 Lincoln	E	REXFORD ELEM	1201	0	$5,469	$63,888	63,888	42.03	81.32	81.32	0.00	0.00
28 Madison	E	ALDER ELEM	536	21	$60,021	$79,653	79,653	53.45	81.32	81.32	0.00	0.00
28 Madison	E	SHERIDAN ELEM	537	202	$437,038	$444,944	458,890	51.30	82.01	81.32	0.69	0.00
28 Madison	E	TWIN BRIDGES ELEM	539	151	$500,182	$479,050	525,191	77.60	84.38	81.32	3.06	0.00
28 Madison	E	HARRISON ELEM	542	58	$191,897	$195,202	201,492	66.01	82.40	81.32	1.08	0.00
28 Madison	E	ENNIS ELEM	545	281	$850,339	$632,791	835,501	75.83	100.05	81.32	2.25	16.48

COUNTY		DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING - - - STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
29 McCone	E	CIRCLE ELEM	547	271	$847,927	$704,298	880,372	56.52	112.68	81.32	2.60	28.76
29 McCone	E	PRAIRIE ELK ELEM	551	8	$28,122	$32,341	32,341	48.34	81.32	81.32	0.00	0.00
29 McCone	E	BROCKWAY ELEM	561	23	$66,943	$53,361	66,883	55.08	90.21	81.32	2.32	6.57
29 McCone	E	SOUTHVIEW ELEM	562	6	$34,909	$37,987	37,987	57.74	81.32	81.32	0.00	0.00
29 McCone	E	VIOA ELEM	566	23	$87,327	$85,184	91,389	54.38	84.02	81.32	2.70	0.00
30 Meagher	E	LENNEP ELEM	568	12	$28,461	$33,018	33,018	38.25	81.32	81.32	0.00	0.00
30 Meagher	E	WHT SULPHUR SPGS ELE	569	223	$709,915	$607,517	745,411	80.91	102.42	81.32	2.72	18.38
30 Meagher	E	RINGLING ELEM	574	5	$36,480	$42,104	42,104	42.75	81.32	81.32	0.00	0.00
31 Mineral	E	SALTESE ELEM	575	4	$28,043	$32,341	32,341	65.39	81.32	81.32	0.00	0.00
31 Mineral	E	ALBERTON ELEM	576	157	$520,070	$422,243	527,804	127.84	115.72	81.32	2.69	31.71
31 Mineral	E	SUPERIOR ELEM	578	289	$887,567	$716,290	893,188	119.83	110.71	81.32	2.47	26.92
31 Mineral	E	ST REGIS ELEM	581	126	$404,906	$614,845	624,732	76.33	81.95	81.32	0.63	0.00
32 Missoula	E	MISSOULA ELEM	583	5,378	$15,429,496	$11,926,972	15,300,319	122.01	118.60	81.32	2.72	35.06
32 Missoula	E	HELLGATE ELEM	586	745	$1,963,796	$1,526,544	1,949,892	88.62	116.21	81.32	2.05	32.84
32 Missoula	E	LOLO ELEM	588	506	$1,323,952	$1,267,632	1,390,150	122.34	83.74	81.32	2.42	0.00
32 Missoula	E	POTOMAC ELEM	589	100	$353,980	$310,255	371,679	80.04	129.50	81.32	3.10	45.08
32 Missoula	E	BONNER ELEM	590	376	$1,074,667	$796,412	1,054,879	105.96	118.48	81.32	2.12	35.04
32 Missoula	E	WOODMAN ELEM	591	51	$215,270	$173,629	217,036	54.43	117.23	81.32	3.40	32.50
32 Missoula	E	DESMET SCHOOL	592	85	$246,703	$216,148	267,685	49.82	97.95	81.32	2.52	14.11
32 Missoula	E	TARGET RANGE ELEM	593	426	$992,484	$1,135,928	1,135,928	65.82	81.32	81.32	0.00	0.00
32 Missoula	E	SUNSET ELEM	594	19	$55,503	$54,119	58,278	57.44	83.51	81.32	2.19	0.00
32 Missoula	E	CLINTON ELEM	595	251	$590,419	$668,697	668,697	81.16	81.32	81.32	0.00	0.00
32 Missoula	E	SHAN VALLEY ELEM	596	62	$249,449	$192,733	247,316	54.51	123.80	81.32	3.11	39.37
32 Missoula	E	SEELEY LAKE ELEM	597	180	$666,707	$509,925	659,429	95.87	126.60	81.32	2.83	42.44
32 Missoula	E	FRENCHTOWN ELEM	598	510	$1,631,353	$1,082,570	1,561,919	76.09	102.86	81.32	2.12	19.42
33 Musselshell	E	MUSSELSHELL ELEM	600	23	$118,823	$75,888	109,882	57.28	93.07	81.32	2.78	8.98
33 Musselshell	E	ROUNDUP ELEM	605	504	$1,175,067	$1,134,367	1,233,821	66.01	83.29	81.32	1.97	0.00
33 Musselshell	E	MELSTONE ELEM	607	78	$314,108	$239,038	310,281	64.91	96.84	81.32	3.06	12.45
34 Park	E	RICHLAND ELEM	611	12	$32,218	$53,267	53,267	50.80	81.32	81.32	0.00	0.00
34 Park	E	LIVINGSTON ELEM	612	993	$2,661,916	$2,734,574	2,795,012	108.33	81.93	81.32	0.61	0.00
34 Park	E	GARDINER ELEM	614	110	$499,047	$378,853	492,676	50.80	117.79	81.32	3.44	33.03
34 Park	E	COOKE CITY ELEM	617	0	$1,772	$31,935	31,935	50.80	81.32	81.32	0.00	0.00
34 Park	E	PINE CREEK ELEM	620	31	$116,866	$75,958	75,958	55.71	81.32	81.32	0.00	0.00
34 Park	E	CLYDE PARK ELEM	626	101	$325,118	$415,730	415,730	72.96	81.32	81.32	0.00	0.00
34 Park	E	WILSALL ELEM	630	95	$292,120	$336,699	336,699	77.86	81.32	81.32	0.00	0.00
34 Park	E	SPRINGDALE ELEM	635	13	$25,649	$33,018	33,018	50.80	81.32	81.32	0.00	0.00
34 Park	E	ARROWHEAD ELEM	1215	58	$121,035	$118,470	127,087	50.80	82.81	81.32	1.49	0.00
35 Petroleum	E	WINNETT ELEM	641	74	$288,906	$312,108	312,108	77.46	81.32	81.32	0.00	0.00
36 Phillips	E	DODSON ELEM	647	99	$401,248	$393,915	421,311	45.52	84.09	81.32	2.77	0.00
36 Phillips	E	SECOND CRK ELEM	652	9	$24,292	$38,458	38,458	42.23	81.32	81.32	0.00	0.00
36 Phillips	E	LANOUSKY ELEM	653	5	$22,155	$32,612	32,612	38.85	81.32	81.32	0.00	0.00
36 Phillips	E	SUN PRAIRIE ELEM	654	6	$24,356	$32,882	32,882	39.66	81.32	81.32	0.00	0.00
36 Phillips	E	MALTA ELEM	658	480	$1,210,774	$1,018,803	1,271,312	75.99	100.61	81.32	2.12	17.17
36 Phillips	E	WHITEMATER ELEM	662	62	$357,415	$200,458	330,705	51.74	95.39	81.32	3.23	10.84
36 Phillips	E	SACO ELEM	1203	80	$388,842	$260,892	373,160	54.74	92.86	81.32	3.26	8.28
37 Pondera	E	HEART BUTTE ELEM	670	142	$842,866	$391,662	754,544	47.06	120.72	81.32	2.76	36.64
37 Pondera	E	DUPUYER ELEM	671	36	$72,381	$72,263	76,000	59.39	82.42	81.32	1.10	0.00
37 Pondera	E	CONRAD ELEM	674	508	$1,539,766	$1,267,225	1,584,031	101.54	102.29	81.32	2.69	18.48
37 Pondera	E	VALIER ELEM	679	179	$469,566	$461,520	493,044	47.06	83.08	81.32	1.76	0.00
37 Pondera	E	BRADY ELEM	681	71	$334,343	$288,159	351,060	84.60	95.24	81.32	4.06	9.86
37 Pondera	E	MIAMI ELEM	684	21	$54,102	$48,653	56,807	57.55	90.46	81.32	2.32	6.82
38 Powder River	E	POWDERVILLE EL	690	7	$22,485	$41,933	41,933	34.48	81.32	81.32	0.00	0.00
38 Powder River	E	BIDDLE ELEM	692	19	$55,795	$33,153	52,206	47.70	98.17	81.32	1.74	15.10
38 Powder River	E	BELLE CREEK EL	695	24	$168,730	$91,252	155,064	41.76	90.21	81.32	3.80	5.09

COUNTY		DISTRICT	LEGAL ENTIT	FY88 GF & RETIRE ANB LESS SPEC EDU	FY 90 FOUNOATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	- - - PROPOSED FY1990 FUNDING - - - TOTAL MILL LEVY	STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
38 Powder River	E	BEAR CREEK ELEM	701	5	$21,127	$37,673	37,673	34.48	81.32	81.32	0.00	0.00
38 Powder River	E	BILLUP ELEM	702	7	$27,303	$33,153	33,153	40.08	81.32	81.32	0.00	0.00
38 Powder River	E	BROADUS ELEM	705	229	$887,152	$625,755	840,913	117.05	131.49	81.32	2.73	47.44
38 Powder River	E	SO STACEY ELEM	709	5	$21,108	$38,144	38,144	38.17	81.32	81.32	0.00	0.00
38 Powder River	E	HORKAN CRK ELEM	711	10	$23,328	$42,620	42,620	38.42	81.32	81.32	0.00	0.00
39 Powell	E	DEER LODGE ELEM	712	663	$2,003,138	$1,656,347	2,070,513	153.70	121.32	81.32	2.50	37.51
39 Powell	E	OVANDO ELEM	715	27	$63,646	$38,928	59,899	67.18	107.65	81.32	1.44	24.89
39 Powell	E	HELMVILLE ELEM	717	28	$63,102	$62,295	66,257	65.35	82.73	81.32	1.41	0.00
39 Powell	E	GARRISON ELEM	718	21	$75,760	$86,195	86,195	75.16	81.32	81.32	0.00	0.00
39 Powell	E	ELLISTON ELEM	719	30	$70,211	$98,844	98,844	67.23	81.32	81.32	0.00	0.00
39 Powell	E	AVON ELEM	720	27	$63,424	$75,034	75,034	59.14	81.32	81.32	0.00	0.00
39 Powell	E	GOLO CREEK ELEM	721	21	$55,443	$42,963	55,008	59.22	89.13	81.32	2.05	5.77
40 Prairie	E	TERRY ELEM	725	193	$550,784	$544,353	578,323	58.34	83.08	81.32	1.76	0.00
40 Prairie	E	FALLON ELEM	1194	19	$70,528	$67,486	74,054	43.01	84.78	81.32	3.46	0.00
41 Ravalli	E	CORVALLIS ELEM	730	573	$1,331,065	$1,217,832	1,397,619	57.72	97.33	81.32	2.13	13.88
41 Ravalli	E	STEVENSVILLE EL	732	664	$1,489,618	$1,524,411	1,564,098	64.89	81.92	81.32	0.60	0.00
41 Ravalli	E	HAMILTON ELEM	734	798	$1,885,730	$1,760,432	1,980,017	75.92	88.22	81.32	2.21	4.69
41 Ravalli	E	VICTOR ELEM	737	171	$469,865	$419,287	493,358	73.15	97.98	81.32	2.45	14.20
41 Ravalli	E	DARBY ELEM	739	413	$917,402	$970,399	970,399	70.24	81.32	81.32	0.00	0.00
41 Ravalli	E	LONE ROCK ELEM	741	162	$371,021	$392,541	392,541	84.22	81.32	81.32	0.00	0.00
41 Ravalli	E	FLORENCE-CARLTON ELE	742	428	$956,183	$894,600	1,003,992	101.03	90.18	81.32	2.09	6.77
42 Richland	E	SIDNEY ELEM	745	1,211	$3,063,930	$2,732,104	3,217,127	51.28	92.48	81.32	2.26	8.91
42 Richland	E	SAVAGE ELEM	747	122	$537,317	$393,796	526,069	80.08	119.43	81.32	3.23	34.88
42 Richland	E	BRORSON ELEM	749	15	$108,376	$39,085	93,496	39.90	92.15	81.32	2.61	8.22
42 Richland	E	FAIRVIEW ELEM	750	291	$875,700	$806,245	919,485	52.55	85.96	81.32	2.76	1.88
42 Richland	E	RAU ELEM	754	65	$226,240	$160,387	219,801	47.27	94.76	81.32	2.47	10.97
42 Richland	E	THREE BUTTES EL	756	0	$2,691	$38,144	38,144	36.30	81.32	81.32	0.00	0.00
42 Richland	E	LAMBERT ELEM	758	89	$534,278	$289,944	491,316	74.28	131.49	81.32	3.26	46.91
43 Roosevelt	E	FRONTIER ELEM	774	132	$493,073	$441,733	517,727	56.44	85.64	81.32	3.35	0.97
43 Roosevelt	E	POPLAR ELEM	775	653	$2,982,728	$1,472,817	3,131,864	45.12	98.22	81.32	2.26	14.64
43 Roosevelt	E	CULBERTSON ELEM	777	227	$798,498	$531,497	838,423	64.66	105.05	81.32	2.25	21.48
43 Roosevelt	E	WOLF POINT ELEM	780	716	$2,035,180	$1,533,268	2,136,939	45.12	83.46	81.32	2.14	0.00
43 Roosevelt	E	BROCKTON ELEM	782	94	$489,723	$350,676	514,209	45.12	85.05	81.32	3.73	0.00
43 Roosevelt	E	BAINVILLE ELEM	784	56	$392,533	$291,730	385,565	59.96	91.94	81.32	5.21	5.41
43 Roosevelt	E	FROID ELEM	786	81	$385,135	$340,052	404,392	89.37	94.77	81.32	4.20	9.25
44 Rosebud	E	ROCK SPRING ELEM	788	6	$22,344	$37,987	37,987	32.88	81.32	81.32	0.00	0.00
44 Rosebud	E	BIRNEY ELEM	789	18	$59,855	$37,883	56,730	68.45	128.80	81.32	2.10	45.37
44 Rosebud	E	FORSYTH ELEM	790	511	$1,378,485	$1,176,386	1,447,410	73.83	102.99	81.32	2.30	19.37
44 Rosebud	E	LAME OEER ELEM	792	292	$1,681,652	$946,970	1,557,167	32.60	84.56	81.32	3.24	0.00
44 Rosebud	E	ROSEBUD ELEM	794	84	$313,671	$310,817	329,355	64.86	83.53	81.32	2.21	0.00
44 Rosebud	E	COLSTRIP ELEM	796	1,011	$4,136,198	$2,030,915	4,077,413	43.03	90.51	81.32	2.01	7.18
44 Rosebud	E	ASHLAND ELEM	800	114	$430,495	$379,750	452,019	87.11	118.76	81.32	3.33	34.11
45 Sanders	E	INGOMAR ELEM	801	18	$102,416	$62,257	96,261	55.00	93.15	81.32	3.46	8.37
45 Sanders	E	PLAINS ELEM	802	303	$776,062	$827,275	827,275	84.38	81.32	81.32	0.00	0.00
45 Sanders	E	THOMPSON FALLS ELEM	804	394	$1,091,828	$962,816	1,146,220	88.68	96.10	81.32	2.44	12.33
45 Sanders	E	HERON ELEM	806	0	0	$146,392	146,392	40.16	81.32	81.32	0.00	0.00
45 Sanders	E	TROUT CRK ELEM	807	73	$305,745	$288,344	321,032	51.98	85.73	81.32	3.95	0.46
45 Sanders	E	PARADISE ELEM	808	46	$123,665	$95,559	122,611	70.79	102.33	81.32	2.08	18.93
45 Sanders	E	DIXON ELEM	809	49	$212,171	$79,134	183,857	40.16	243.51	81.32	1.61	160.58
45 Sanders	E	NOXON ELEM	811	177	$576,954	$406,948	559,367	60.59	94.03	81.32	2.29	10.42
45 Sanders	E	CAMAS PRAIRIE ELEM	813	7	$22,544	$38,458	38,458	54.66	81.32	81.32	0.00	0.00
45 Sanders	E	HOT SPRINGS ELEM	814	157	$414,736	$478,573	478,573	54.60	81.32	81.32	0.00	0.00
46 Sheridan	E	WESTBY ELEM	818	94	$509,939	$338,255	488,159	59.92	105.05	81.32	3.60	20.13
46 Sheridan	E	MEDICINE LK EL	821	188	$648,455	$427,699	619,997	54.85	92.88	81.32	2.27	9.28

COUNTY		DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EQU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING STATEWIDE	POWER-EQUALIZED	UNEQUALIZED
46	Sheridan	E PLENTYWOOD ELEM	827	376	$932,122	$974,995	978,728	57.41	81.42	81.32	0.10	0.00
46	Sheridan	E OUTLOOK ELEM	830	54	$330,025	$175,298	302,300	90.03	124.71	81.32	3.25	40.15
46	Sheridan	E MIAWATHA ELEM	837	17	$112,326	$81,138	109,600	47.64	90.92	81.32	4.77	4.83
47	Silver Bow	E BUTTE ELEM	840	3,827	$12,695,780	$9,013,896	12,340,017	184.48	161.03	81.32	2.36	77.35
47	Silver Bow	E RAMSAY ELEM	842	96	$379,554	$376,840	398,532	93.00	83.58	81.32	2.26	0.00
47	Silver Bow	E DIVIDE ELEM	843	19	$64,329	$39,085	60,461	94.18	118.34	81.32	2.06	34.96
47	Silver Bow	E MELROSE ELEM	844	31	$80,694	$67,870	84,729	70.20	122.32	81.32	2.19	38.81
48	Stillwater	E PARK CITY ELEM	846	239	$505,189	$554,603	554,603	64.56	81.32	81.32	0.00	0.00
48	Stillwater	E COLUMBUS ELEM	848	322	$840,118	$804,202	882,124	94.36	83.74	81.32	2.42	0.00
48	Stillwater	E REEDPOINT ELEM	850	41	$150,050	$75,038	135,987	86.84	135.21	81.32	1.83	52.06
48	Stillwater	E MOLT ELEM	852	16	$54,229	$33,830	51,243	64.33	99.89	81.32	2.11	16.45
48	Stillwater	E FISHTAIL ELEM	853	37	$76,623	$42,963	70,893	47.41	92.34	81.32	1.16	9.86
48	Stillwater	E ROSCOE ELEM	857	18	$49,364	$38,301	48,992	50.56	93.13	81.32	2.13	9.68
48	Stillwater	E RAPELJE ELEM	858	60	$229,837	$137,523	215,356	57.58	101.86	81.32	2.29	18.25
48	Stillwater	E ABSAROKEE ELEM	861	216	$564,867	$452,726	565,908	91.07	110.55	81.32	2.10	27.13
49	Sweet Grass	E BIG TIMBER ELEM	865	367	$839,535	$845,920	881,512	75.84	82.29	81.32	0.97	0.00
49	Sweet Grass	E MELVILLE ELEM	868	25	$63,466	$63,092	66,640	50.59	82.74	81.32	1.42	0.00
49	Sweet Grass	E GREYCLIFF ELEM	872	13	$48,542	$48,653	50,969	65.06	83.10	81.32	1.78	0.00
49	Sweet Grass	E MCLEOD ELEM	875	15	$44,008	$33,424	43,451	52.18	97.77	81.32	2.23	14.23
49	Sweet Grass	E MELSTONE ELEM	881	5	$28,297	$32,612	32,612	54.97	81.32	81.32	0.00	0.00
50	Teton	E CHOTEAU ELEM	883	294	$808,506	$742,313	848,931	81.28	89.80	81.32	2.52	5.96
50	Teton	E BYNUM ELEM	889	27	$61,756	$85,196	85,196	45.86	81.32	81.32	0.00	0.00
50	Teton	E FAIRFIELD ELEM	890	214	$487,051	$569,490	569,490	52.93	81.32	81.32	0.00	0.00
50	Teton	E OUTTON ELEM	892	93	$390,761	$328,734	410,299	75.49	96.57	81.32	3.53	11.72
50	Teton	E POWER ELEM	894	94	$351,389	$344,320	368,958	102.66	83.94	81.32	2.62	0.00
50	Teton	E GOLDEN RIDGE ELEM	896	20	$59,944	$58,070	62,961	64.00	83.76	81.32	2.44	0.00
50	Teton	E PENDROY ELEM	898	16	$44,283	$33,424	43,457	44.06	86.25	81.32	2.09	2.85
50	Teton	E GREENFIELD ELEM	900	71	$176,747	$222,057	222,057	69.74	81.32	81.32	0.00	0.00
51	Toole	E SUNBURST ELEM	902	183	$709,537	$465,622	677,660	48.30	96.23	81.32	2.54	12.36
51	Toole	E KEVIN ELEM	907	15	$115,702	$72,195	109,337	46.77	97.72	81.32	4.81	11.59
51	Toole	E SHELBY ELEM	910	451	$1,516,687	$1,063,479	1,469,853	109.83	124.69	81.32	2.36	41.01
51	Toole	E GALATA ELEM	915	29	$104,776	$72,649	101,285	41.83	86.95	81.32	2.51	3.12
51	Toole	E NICKOL ELEM	917	4	$25,034	$37,359	37,359	35.93	81.32	81.32	0.00	0.00
52	Treasure	E HYSHAM ELEM	922	127	$416,446	$410,302	437,269	60.80	83.44	81.32	2.12	0.00
53	Valley	E GLASGOW ELEM	925	728	$2,503,538	$1,852,570	2,457,081	120.32	116.68	81.32	2.56	32.82
53	Valley	E FRAZER ELEM	927	119	$796,814	$318,569	697,164	42.58	120.12	81.32	2.68	36.12
53	Valley	E HINSDALE ELEM	932	65	$254,801	$271,374	271,374	61.38	81.32	81.32	0.00	0.00
53	Valley	E OPHEIM ELEM	934	103	$470,464	$374,141	469,767	79.78	97.67	81.32	3.63	12.72
53	Valley	E NASHUA ELEM	936	141	$506,851	$482,436	532,193	94.53	84.74	81.32	3.42	0.00
53	Valley	E FT PECK ELEM	940	34	$241,181	$93,275	210,034	42.58	335.40	81.32	2.74	251.33
53	Valley	E LUSTRE ELEM	941	73	$277,814	$232,599	290,748	64.30	90.82	81.32	3.19	6.32
54	Wheatland	E TWO DOT ELEM	944	6	$33,527	$41,245	41,245	44.85	81.32	81.32	0.00	0.00
54	Wheatland	E HARLOWTON ELEM	945	204	$531,267	$483,416	557,830	90.26	95.77	81.32	2.37	12.08
54	Wheatland	E SHAMMUT ELEM	947	12	$31,090	$42,792	42,792	39.04	81.32	81.32	0.00	0.00
54	Wheatland	E JUDITH GAP ELEM	948	77	$270,714	$254,321	284,250	78.34	87.58	81.32	3.30	2.96
55	Hibaux	E WIBAUX ELEM	954	178	$709,964	$489,444	685,425	48.55	94.42	81.32	2.75	10.35
56	Yellowstone	E BILLINGS ELEM	965	10,249	$30,169,946	$23,915,749	30,101,131	102.17	110.85	81.32	2.33	27.19
56	Yellowstone	E LOCKWOOD ELEM	967	1,168	$3,193,876	$2,436,237	3,156,731	98.45	115.14	81.32	2.09	31.73
56	Yellowstone	E BLUE CREEK ELEM	968	98	$212,488	$211,516	223,112	62.46	82.50	81.32	1.18	0.00
56	Yellowstone	E CANYON CRK ELEM	969	217	$484,297	$549,774	549,774	81.95	81.32	81.32	0.00	0.00
56	Yellowstone	E LAUREL ELEM	970	1,320	$3,033,272	$2,776,783	3,184,936	80.34	89.99	81.32	2.10	6.57
56	Yellowstone	E ELDER GROVE ELEM	972	178	$374,230	$355,528	392,941	55.62	84.34	81.32	2.00	1.02
56	Yellowstone	E CUSTER ELEM	974	62	$374,168	$260,382	361,995	74.41	100.74	81.32	4.20	15.22
56	Yellowstone	E MORIN ELEM	976	28	$86,744	$92,264	92,264	64.70	81.32	81.32	0.00	0.00

COUNTY		DISTRICT	LEGAL ENTIT	ANB	FY88 GF & RETIRE LESS SPEC EDU	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL MILL LEVY	PROPOSED FY1990 FUNDING STATEMIDE	POWER-EQUALIZED	UNEQUALIZED
56 Yellowstone	E	BROADVIEW ELEM	978	88	$374,313	$343,252	393,029	71.86	87.18	81.32	3.90	1.96
56 Yellowstone	E	ELYSIAN ELEM	981	63	$252,014	$141,334	233,177	54.86	94.30	81.32	2.24	10.73
56 Yellowstone	E	HUNTLEY PROJ ELEM	982	472	$1,280,899	$1,103,094	1,344,964	81.03	101.12	81.32	2.34	17.47
56 Yellowstone	E	SHEPHERD ELEM	985	430	$891,055	$901,593	935,607	72.75	82.11	81.32	0.79	0.00
56 Yellowstone	E	PIONEER ELEM	987	102	$243,779	$292,259	292,259	56.11	81.32	81.32	0.00	0.00
56 Yellowstone	E	INDEPENDENT ELEM	989	154	$308,192	$363,618	363,618	55.48	81.32	81.32	0.00	0.00
				103,777	$308,120,549	$250,015,703	$314,900,334					

COUNTY	DISTRICT	LEGAL ENTITY	ANB	FY88 GF & RETIRE LESS SPEC EDUC	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	TOTAL LEVY	STATE	- - PROPOSED FY 1990 FUNDING - - POMER- EQUALIZED	UNEQUAL-IZED
1 Beaverhead	HS BEAVERHEAD CO HS	6	413	$1,597,997	$1,222,478	$1,580,625	71.75	70.58	49.68	2.96	17.94
1 Beaverhead	HS LIMA H S	9	44	229,841	265,567	265,567	40.94	49.68	49.68	0.00	0.00
2 Big Horn	HS LODGE GRASS H S	1190	150	1,462,255	550,295	1,535,367	28.66	58.52	49.68	3.67	5.18
2 Big Horn	HS PLENTY COUPS HS	1214	58	866,684	315,862	347,448	20.17	55.13	49.68	5.45	0.00
2 Big Horn	HS HARDIN H S	1189	417	2,373,907	1,361,106	2,492,602	44.94	79.23	49.68	3.26	26.29
3 Blaine	HS TURNER H S	45	33	293,728	236,566	295,707	78.41	73.71	49.68	7.17	16.86
3 Blaine	HS HARLEM H S	31	129	911,111	538,667	956,666	24.76	72.62	49.68	4.18	18.77
3 Blaine	HS CHINOOK H S	29	188	854,817	618,126	834,277	41.50	59.03	49.68	3.29	6.06
3 Blaine	HS HAYS-LODGE POLE H S	1213	76	754,078	341,877	653,916	24.76	54.18	49.68	4.50	0.00
4 Broadwater	HS BROADWATER CO HS	55	236	803,758	739,881	843,539	44.74	55.55	49.68	3.14	2.73
5 Carbon	HS RED LODGE H S	57	151	664,062	532,853	666,066	57.12	66.02	49.68	3.53	12.81
5 Carbon	HS BRIDGER H S	59	99	546,186	418,521	540,427	56.43	68.97	49.68	4.23	15.06
5 Carbon	HS JOLIET H S	61	94	476,357	423,276	500,175	70.88	66.66	49.68	4.50	12.48
5 Carbon	HS ROBERTS H S	69	39	241,467	292,203	292,203	23.48	49.68	49.68	0.00	0.00
5 Carbon	HS BELFRY H S	76	42	406,722	244,930	381,582	33.47	71.71	49.68	5.83	16.19
5 Carbon	HS FROMBERG H S	72	70	383,177	352,283	402,336	32.33	63.20	49.68	5.03	8.49
6 Carter	HS CARTER CO H S	97	88	461,546	349,681	455,435	45.75	67.02	49.68	3.97	13.36
7 Cascade	HS SIMMS H S	118	191	760,959	653,011	799,007	96.72	78.25	49.68	3.42	25.15
7 Cascade	HS CASCADE H S	102	167	667,329	617,430	700,696	63.86	58.31	49.68	3.70	4.93
7 Cascade	HS CENTERVILLE H S	105	89	385,638	356,694	404,920	70.35	61.99	49.68	4.01	8.30
7 Cascade	HS BELT H S	113	116	554,064	507,658	581,767	71.71	60.56	49.68	4.38	6.50
7 Cascade	HS GREAT FALLS H S	99	3,825	13,125,061	10,395,965	13,203,171	76.89	73.84	49.68	2.72	21.44
8 Chouteau	HS FT BENTON H S	134	157	857,678	647,036	845,457	57.70	66.16	49.68	4.12	12.36
8 Chouteau	HS CARLOLINE H S	154	66	501,562	362,903	489,565	56.22	73.28	49.68	5.50	18.10
8 Chouteau	HS BIG SANDY H S	138	118	620,289	510,277	637,846	52.64	62.15	49.68	4.32	8.14
8 Chouteau	HS HIGHWOOD H S	146	37	295,982	285,735	310,781	55.33	56.45	49.68	6.77	0.00
9 Custer	HS CUSTER CO H S	192	743	2,483,527	1,795,654	2,424,076	76.68	78.49	49.68	2.42	26.39
10 Daniels	HS SCOBEY H S	194	108	693,315	399,497	644,829	86.05	102.03	49.68	3.70	48.65
10 Daniels	HS PEERLESS H S	196	30	320,246	236,566	314,111	49.23	94.22	49.68	7.89	36.66
10 Daniels	HS FLAXVILLE H S	200	26	257,538	263,097	270,415	64.72	52.49	49.68	2.81	0.00
11 Dawson	HS RICHEY H S	228	60	446,355	311,960	432,253	61.26	78.28	49.68	5.20	23.40
11 Dawson	HS OAHSON CO H S	207	592	2,543,400	1,832,977	2,488,355	77.55	76.21	49.68	3.10	23.43
12 Deer Lodge	HS ANACONDA H S	237	631	2,098,499	1,974,272	2,203,424	76.66	56.53	49.68	3.13	3.72
13 Fallon	HS PLEVNA H S	256	27	351,803	235,172	337,344	28.08	62.62	49.68	8.71	4.23
13 Fallon	HS BAKER H S	244	201	1,488,928	688,029	1,331,705	39.30	65.60	49.68	3.42	12.50
14 Fergus	HS ROY H S	280	24	278,607	230,990	288,737	111.12	94.92	49.68	9.62	35.61
14 Fergus	HS HILDRED H S	291	32	316,308	280,884	352,124	66.91	69.57	49.68	8.78	11.11
14 Fergus	HS DENTON H S	282	46	313,455	258,869	323,587	61.26	67.43	49.68	5.63	12.13
14 Fergus	HS FERGUS H S	259	526	1,469,890	1,470,410	1,543,385	55.09	51.07	49.68	1.39	0.00
14 Fergus	HS MOORE H S	274	38	283,243	309,358	309,358	58.81	49.68	49.68	0.00	0.00
14 Fergus	HS GRASS RANGE H S	269	36	291,377	280,884	305,946	86.15	56.64	49.66	6.96	0.00
15 Flathead	HS BIGFORK H S	331	308	1,026,954	985,102	1,078,302	57.73	52.71	49.68	3.03	0.00
15 Flathead	HS FLATHEAD H S	311	2,245	7,310,225	5,690,587	7,261,119	71.38	74.38	49.68	2.53	22.16
15 Flathead	HS COLUMBIA FALLS H S	313	721	2,554,992	2,120,898	2,651,426	57.69	68.44	49.68	2.94	15.81
15 Flathead	HS WHITEFISH H S	335	569	1,871,137	1,462,368	1,860,343	64.10	68.73	49.68	2.57	16.48
16 Gallatin	HS THREE FORKS H S	361	143	572,524	496,030	601,150	56.87	62.88	49.68	3.47	9.74
16 Gallatin	HS BOZEMAN H S	351	1,380	5,083,056	3,775,645	4,992,475	66.19	71.94	49.68	2.74	19.52
16 Gallatin	HS MANHATTAN H S	348	174	663,889	548,357	685,446	67.38	71.45	49.68	3.15	18.62
16 Gallatin	HS BELGRADE H S	369	402	1,340,692	1,116,594	1,396,905	59.90	70.08	49.68	2.78	17.62
16 Gallatin	HS WILLOW CREEK HS	355	30	194,078	271,192	271,192	36.64	49.68	49.68	0.00	0.00
16 Gallatin	HS N YELLOWSTONE H S	374	78	477,208	343,177	465,149	69.97	79.57	49.68	4.40	25.49
17 Garfield	HS GARFIELD CO H S	378	88	470,961	447,794	494,509	43.32	55.04	49.68	5.09	0.28
18 Glacier	HS BROWNING H S	401	436	2,901,258	1,089,808	2,516,508	27.16	82.88	49.68	2.50	30.70

COUNTY	OISTRICT	LEGAL ENTITY	ANB	FY88 GF & RETIRE LESS SPEC EOUC	FY 90 FOUNOATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	- - PROPOSED FY 1990 FUNDING - - TOTAL LEVY	STATE	POWER-EQUALIZED	UNEQUAL-IZED
18 Glacier	HS CUT BANK H S	403	300	1,488,397	990,541	1,490,378	54.49	68.31	49.68	3.30	15.32
19 Golden Valley	HS LAVINA H S	411	25	185,533	272,809	272,809	44.57	49.68	49.68	0.00	0.00
19 Golden Valley	HS RYEGATE H S	407	37	288,347	282,519	302,764	55.13	55.15	49.68	5.47	0.00
20 Granite	HS ORUMMOND H S	420	89	370,965	349,681	389,513	41.21	54.79	49.68	3.93	1.18
20 Granite	HS GRANITE H S	416	102	484,979	456,568	509,228	67.73	56.13	49.68	4.68	1.97
21 Hill	HS BOX ELOER H S	426	73	815,664	352,283	721,836	26.90	123.71	49.68	4.83	69.20
21 Hill	HS HAVRE H S	428	732	2,716,509	2,235,534	2,794,579	53.13	63.13	49.68	3.05	10.39
21 Hill	HS K-G HIGH SCHOOL	1209	31	389,605	242,142	367,873	69.33	84.07	49.68	7.81	26.58
21 Hill	HS BLUE SKY HIGH	1220	45	450,373	342,966	444,956	81.72	72.89	49.68	7.62	15.59
22 Jefferson	HS JEFFERSON H S	457	208	855,079	753,273	897,833	49.47	58.91	49.68	3.62	5.61
22 Jefferson	HS WHITEHALL H S	454	233	772,918	739,164	812,089	48.19	52.81	49.68	3.13	0.00
23 Judith Basin	HS GEYSER H S	473	51	281,888	295,437	295,982	40.00	49.79	49.68	0.11	0.00
23 Judith Basin	HS HOBSON H S	469	61	389,469	319,764	399,705	72.43	69.85	49.68	5.24	14.93
23 Judith Basin	HS STANFORD H S	464	52	382,918	317,162	396,453	67.01	69.40	49.68	6.10	13.62
24 Lake	HS POLSON H S	478	419	1,326,177	1,417,091	1,417,091	46.07	49.68	49.68	0.00	0.00
24 Lake	HS CHARLO H S	1206	90	434,461	418,521	456,184	33.68	53.86	49.68	4.18	0.00
24 Lake	HS ARLEE H S	475	132	614,504	517,348	645,229	29.61	53.60	49.68	3.92	0.00
24 Lake	HS RONAN H S	1200	395	1,290,506	1,187,821	1,356,678	33.61	52.69	49.68	3.01	0.00
24 Lake	HS ST IGNATIUS H S	481	168	716,134	554,171	751,940	33.61	78.67	49.68	3.30	25.69
25 Lewis and Clark	HS LINCOLN HIGH SCHOOL	1221	57	286,799	282,387	301,139	48.61	52.97	49.68	3.29	0.00
25 Lewis and Clark	HS AUGUSTA H S	503	44	320,771	258,869	323,669	49.17	72.58	49.68	5.88	17.01
25 Lewis and Clark	HS HELENA H S	488	2,818	10,226,898	7,316,808	9,956,874	83.31	82.94	49.68	2.60	30.66
26 Liberty	HS J-I HIGH SCHOOL	508	33	374,022	272,799	365,766	62.05	71.97	49.68	8.27	14.02
26 Liberty	HS CHESTER H S	511	105	665,484	456,568	641,764	45.53	65.76	49.68	4.35	11.73
27 Lincoln	HS TROY H S	520	209	876,703	661,243	881,663	58.64	67.97	49.68	3.16	15.12
27 Lincoln	HS LINCOLN CO H S	528	267	939,539	797,605	986,516	62.22	67.94	49.68	2.99	15.28
27 Lincoln	HS LIBBY H S	522	754	2,646,497	2,278,189	2,778,822	65.75	64.38	49.68	3.02	11.68
28 Madison	HS ENNIS H S	546	120	609,521	494,092	617,615	55.29	62.56	49.68	4.12	8.76
28 Madison	HS SHERIDAN H S	538	79	404,808	352,283	425,048	46.28	66.96	49.68	4.46	12.82
28 Madison	HS TWIN BRIDGES H S	540	89	457,802	343,177	450,595	61.23	70.02	49.68	3.86	16.49
28 Madison	HS HARRISON H S	543	37	191,468	293,820	293,820	34.56	49.68	49.68	0.00	0.00
29 McCone	HS CIRCLE H S	548	161	743,661	550,295	729,713	52.22	66.85	49.68	3.42	13.76
30 Meagher	HS WHT SULPHUR SPGS HS	570	118	576,590	486,340	605,419	46.95	62.39	49.68	4.12	8.58
31 Mineral	HS ALBERTON H S	577	63	385,946	319,764	400,003	79.99	79.72	49.68	5.08	24.97
31 Mineral	HS SUPERIOR H S	579	129	557,823	521,225	585,714	67.55	56.84	49.68	4.04	3.12
31 Mineral	HS ST REGIS H S	582	55	329,606	303,523	346,086	53.38	57.32	49.68	5.52	2.12
32 Missoula	HS MISSOULA H S	584	3,619	13,507,015	9,894,769	13,223,813	76.63	77.59	49.68	2.73	25.17
32 Missoula	HS FRENCHTOWN H S	599	224	1,293,131	685,594	1,184,179	59.42	75.24	49.68	3.06	22.50
33 Musselshell	HS MELSTONE H S	608	51	344,027	308,057	363,328	57.24	62.15	49.68	6.04	6.43
33 Musselshell	HS ROUNOUP H S	606	246	892,739	743,599	926,999	47.63	62.72	49.68	3.01	10.03
34 Park	HS PARK H S	613	529	1,876,408	1,729,006	1,970,228	65.37	57.57	49.68	3.27	4.62
34 Park	HS WILSALL H S	631	38	261,380	292,203	292,203	56.17	49.68	49.68	0.00	0.00
34 Park	HS CLYOE PARK H S	627	75	324,599	321,065	340,829	48.06	52.32	49.68	2.64	0.00
34 Park	HS GAROINER H S	1191	86	677,438	428,032	641,838	29.91	84.12	49.68	4.98	29.46
35 Petroleum	HS WINNETT H S	642	37	294,878	253,293	309,622	63.83	69.15	49.68	6.85	12.63
36 Phillips	HS SACO H S	657	39	381,567	288,969	376,478	43.02	63.04	49.68	7.41	5.95
36 Phillips	HS MALTA H S	659	234	1,024,076	768,385	1,008,257	68.74	70.22	49.68	3.28	17.25
36 Phillips	HS OOOSON H S	648	39	335,704	282,501	352,490	43.99	62.83	49.68	7.24	5.90
36 Phillips	HS WHITEWATER H S	663	20	337,707	253,395	332,466	38.28	67.63	49.68	12.67	5.28
37 Pondera	HS BRAOY H S	682	29	260,989	282,501	282,501	53.55	49.68	49.68	0.00	0.00
37 Pondera	HS CONRAD H S	675	233	1,070,896	894,567	1,118,209	68.58	65.98	49.68	3.84	12.46
37 Pondera	HS VALIER H S	680	86	474,969	442,300	498,717	34.50	54.82	49.68	5.14	0.00
38 Powder River	HS POWDER RVR CO OIST H	706	165	849,219	587,118	820,388	39.70	63.72	49.68	3.56	10.48
39 Powell	HS POWELL CO H S	713	323	1,178,701	946,142	1,182,760	56.44	63.34	49.68	2.93	10.73

COUNTY	DISTRICT	LEGAL ENTITY	ANB	FY88 GF & RETIRE LESS SPEC EDUC	FY 90 FOUNDATION	FY90 5% INCREASE EXPENDITURES	FY 1988 GF & RET LEVY	- - PROPOSED FY 1990 FUNDING - - TOTAL LEVY	STATE	POWER-EQUALIZED	UNEQUALIZED
40 Prairie	HS TERRY H S	726	119	543,008	488,278	570,159	43.76	60.46	49.68	4.10	6.68
41 Ravalli	HS STEVENSVILLE HS	733	383	1,055,937	1,097,114	1,108,734	44.88	49.98	49.68	0.30	0.00
41 Ravalli	HS CORVALLIS H S	731	298	764,402	890,136	890,136	34.40	49.68	49.68	0.00	0.00
41 Ravalli	HS HAMILTON H S	735	482	1,278,983	1,518,397	1,518,397	47.36	49.68	49.68	0.00	0.00
41 Ravalli	HS DARBY H S	740	218	704,710	731,859	739,945	46.92	50.05	49.68	0.37	0.00
41 Ravalli	HS FLORENCE-CARLTON HS	743	166	623,151	604,560	654,308	71.11	52.68	49.68	3.00	0.00
42 Richland	HS VICTOR H S	738	85	343,180	332,094	360,339	41.10	53.00	49.68	3.32	0.00
42 Richland	HS SAVAGE H S	748	68	497,002	323,666	475,897	51.20	92.47	49.68	4.76	38.03
42 Richland	HS LAMBERT H S	769	37	498,931	261,657	458,734	55.01	106.05	49.68	7.07	49.28
42 Richland	HS SIDNEY H S	746	486	1,701,051	1,386,882	1,733,602	30.49	58.48	49.68	2.85	5.95
43 Roosevelt	HS FAIRVIEW H S	751	187	825,394	712,813	866,663	25.34	57.79	49.68	3.81	4.29
43 Roosevelt	HS BAINVILLE H S	785	44	348,065	290,586	363,233	34.37	59.93	49.68	6.60	3.65
43 Roosevelt	HS BROCKTON H S	783	43	446,751	293,820	469,089	25.98	56.51	49.68	6.83	0.00
43 Roosevelt	HS FROID H S	787	39	368,844	284,118	365,420	65.53	73.10	49.68	7.29	16.13
43 Roosevelt	HS POPLAR H S	776	213	2,017,478	649,135	1,715,947	65.92	78.32	49.68	3.05	25.59
43 Roosevelt	HS WOLF POINT H S	781	326	1,351,919	856,046	1,419,515	42.01	78.54	49.68	2.63	26.24
43 Roosevelt	HS CULBERTSON H S	778	74	464,994	324,967	460,921	31.51	72.89	49.68	4.39	18.82
44 Rosebud	HS ROSEBUD H S	795	42	322,946	256,081	322,235	36.91	70.84	49.68	6.10	15.06
44 Rosebud	HS FORSYTH H S	791	227	922,179	755,939	944,923	43.13	63.69	49.68	3.33	10.68
45 Sanders	HS THOMPSON FALLS H S	797	466	2,412,567	1,209,125	2,533,196	22.65	55.85	49.68	2.59	3.57
45 Sanders	HS NOXON H S	805	197	691,373	651,073	725,941	49.79	54.35	49.68	3.30	1.37
45 Sanders	HS HOT SPRINGS H S	812	98	477,905	413,765	501,801	30.93	56.35	49.68	4.22	2.45
45 Sanders	HS PLAINS H S	815	76	351,354	375,717	375,717	29.65	49.68	49.68	0.00	0.00
46 Sheridan	HS PLENTYWOOD H S	803	179	641,214	604,560	673,275	57.38	55.14	49.68	3.38	2.08
46 Sheridan	HS OUTLOOK H S	828	161	780,237	653,402	816,752	57.32	64.36	49.68	4.06	10.62
46 Sheridan	HS WESTBY H S	831	25	286,637	258,246	300,969	51.96	66.21	49.68	10.33	6.20
46 Sheridan	HS MEDICINE LK H S	819	53	501,919	308,057	472,707	40.62	73.74	49.68	5.81	18.24
47 Silver Bow	HS BUTTE H S	822	64	532,863	323,666	500,795	32.06	62.46	49.68	5.06	7.72
48 Stillwater	HS PARK CITY H S	1212	1,814	7,074,151	5,525,299	7,033,537	93.54	79.24	49.68	3.05	26.52
48 Stillwater	HS REEDPOINT H S	847	109	396,015	466,080	466,080	57.27	49.68	49.68	0.00	0.00
48 Stillwater	HS RAPELJE H S	851	19	173,982	251,778	251,778	63.17	49.68	49.68	0.00	0.00
48 Stillwater	HS COLUMBUS H S	859	21	248,577	255,012	261,006	42.59	52.53	49.68	2.85	0.00
48 Stillwater	HS ABSAROKEE H S	849	151	573,603	598,235	602,283	57.31	49.95	49.68	0.27	0.00
49 Sweet Grass	HS SWEET GRASS CO HS	862	117	488,998	432,788	513,448	48.80	60.70	49.68	3.70	7.32
50 Teton	HS DUTTON H S	882	201	792,242	691,594	831,854	52.59	63.05	49.68	3.44	9.92
50 Teton	HS FAIRFIELD H S	893	44	380,364	298,671	378,608	61.03	68.52	49.68	6.79	12.05
50 Teton	HS CHOTEAU H S	891	145	596,642	523,163	624,774	70.68	69.92	49.68	3.61	16.63
51 Toole	HS POWER H S	884	181	774,587	561,923	756,541	59.52	69.24	49.68	3.10	16.45
51 Toole	HS SUNBURST H S	895	46	321,909	293,820	338,005	63.46	64.56	49.68	6.39	8.49
51 Toole	HS SHELBY H S	903	81	732,852	374,296	666,606	39.68	70.26	49.68	4.62	15.96
52 Treasure	HS HYSHAM H S	911	199	1,183,743	700,204	1,106,621	56.89	74.93	49.68	3.52	21.73
53 Valley	HS NASHUA H S	923	63	397,479	310,659	395,190	47.38	65.01	49.68	4.93	10.40
53 Valley	HS GLASGOW H S	937	78	472,718	339,275	496,344	68.16	80.11	49.68	4.35	26.08
53 Valley	HS HINSDALE H S	926	346	1,704,201	1,134,502	1,633,003	85.38	83.11	49.68	3.28	30.15
53 Valley	HS OPHEIM H S	933	34	293,383	280,884	308,052	50.29	57.67	49.68	7.99	0.00
53 Valley	HS FRAZER H S	935	46	454,585	314,561	439,239	67.26	76.89	49.68	6.84	20.37
54 Wheatland	HS HARLOWTON H S	928	55	638,970	244,930	670,919	26.64	77.14	49.68	4.45	23.01
54 Wheatland	HS JUDITH GAP H S	946	106	524,897	480,526	551,142	58.10	57.77	49.68	4.62	3.47
55 Wibaux	HS WIBAUX H S	949	28	202,112	261,480	261,480	48.31	49.68	49.68	0.00	0.00
56 Yellowstone	HS LAUREL H S	964	103	544,298	404,253	534,553	28.96	59.93	49.68	3.92	6.33
56 Yellowstone	HS SHEPHERD H S	971	556	1,757,814	1,561,052	1,845,705	50.38	59.05	49.68	2.81	6.57
56 Yellowstone	HS BILLINGS H S	986	276	808,401	705,074	848,821	50.20	65.78	49.68	2.55	13.54
56 Yellowstone	HS HUNTLEY PROJ HS	966	5,258	16,614,234	13,968,320	17,444,946	48.86	64.48	49.68	2.66	12.15
		983	226	782,143	688,029	821,250	52.53	61.28	49.68	3.04	8.55

APPENDIX B

REPORTS PRESENTED TO THE K-12 SUBCOMMITTEE
by the Legislative Fiscal Analyst Staff

Topic: Cost of Educational Components

"Description of Methodology Used for 63 Percent," by Sandy Whitney (November 20, 1988).

"Cost of Accreditation Standards Study," by Sandy Whitney (November 13, 1987).

"Survey Sample Size for K-12 Education Questionnaire," by Sandy Whitney (November 19, 1987).

"Schools Eliminated in Survey," by Sandy Whitney (November 19, 1987).

"Education Survey," by Sandy Whitney (January 19, 1988). (Results of a survey designed to verify information reported on fall reports and to obtain personnel information from 48 school districts.)

"Issues Important in Determining a Model to Arrive at a Cost of Meeting the Accreditation Standards," by Sandy Whitney (January 21, 1988).

"Cost Meeting the Current Accreditation Standards," by Sandy Whitney (April 4, 1988).

"Cost of Complying with Current Accreditation Standards Based on District Average Salaries," by Sandy Whitney (May 11, 1988).

"Additional Information on Costs of Education," by Sandy Whitney (June 23, 1988). (Addresses the cost of extracurricular and co-curricular programs, beginning salaries by school size, and average salaries in a five-state region).

"Costs of Complying With Proposed Accreditation Standards," by Sandy Whitney (June 23, 1988).

"K-12 Teacher Salaries," by Sandy Whitney (August 19, 1988).

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Topic: PL-874 Federal Impact Aid

"General Fund Expenditures of PL-874 Districts," by Madalyn Quinlan (January 21, 1988).

"Equalization of Federal Impact Aid (P.L. 81-874) by Madalyn Quinlan (May 13, 1988).

Topic: Definition of a Basic System of Quality Education

"Will Accreditation Standards Define a Basic System of Quality Education?" by Curt Nichols (May 13, 1988).

Topic: Progress Reports

"Progress of the K-12 Subcommittee and Points of Consensus," by Curt Nichols (August 19, 1988).

Appendix C
Proposed Equalization Schedules
Fiscal Years 1990 through 1992

ANB	Base	Additional	Base	Additional	Base	Additional
Elementary						
1-15	$ 31,801	$ 135	$ 33,476	$ 142	$ 37,447	$ 159
16-22	33,825	4,059	35,607	4,273	39,831	4,780
23-40	61,500	796	64,740	838	72,420	938
41-60	75,850	3,285	79,846	3,458	89,318	3,868
61-88	141,450	4,544	148,902	4,783	166,566	5,351
89-200	271,625	996	285,935	1,049	319,855	1,173
200 +	381,300	1,714	401,388	1,804	449,004	2,018
Secondary						
0-50	$194,750	$1,394	$205,010	$1,467	$229,330	$1,642
51-85	264,450	1,121	278,382	1,180	311,406	1,320
86-110	303,400	4,100	319,384	4,316	357,272	4,828
111-205	405,900	1,671	427,284	1,759	477,972	1,967
206 +	563,750	2,099	593,450	2,210	663,850	2,472
Increase Factor		1.025		1.079		1.207